# NEWARK UNIFIED SCHOOL DISTRICT

## 2023-24 UNAUDITED ACTUALS FINANCIAL STATEMENTS
## (Activity July 1, 2023 through June 30, 2024)
## Presented to the Board of Education: September 3, 2024

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5715 Musick Avenue, Newark, CA 94560 Alameda County

# Newark Unified School District
# Unaudited Actuals 2023-24


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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 | 54.56% |
| | Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | |
| | CEA Deficiency Amount | $284,891.34 |
| | Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination | MOE Met |
| | If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: | |
| | 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 | $39,096,624.29 |
| | Appropriations Subject to Limit | $39,096,624.29 |
| | 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 | 7.73% |
| | Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval. | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 03, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

| For County Office of Education: | For School District: |
|---|---|
| Shirene Moreira | Jose C. Quintana |
| Name | Name |
| Chief of District and Business Advisory Services | Assistant Superintendent of Business Services |
| Title | Title |
| (510) 670-4192 | (510) 818-4114 |
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| E-mail Address | E-mail Address |

# NEWARK UNIFIED SCHOOL DISTRICT OVERVIEW, CORE VALUES AND MISSION STATEMENT

Newark Unified School District serves the students of the City of Newark, California. Newark is home to over 44,000 people. Newark incorporated in 1955 and is situated in Alameda County at the southeastern edge of the San Francisco Bay, directly off of Interstate 880 and Highway 84. With its close proximity to San Jose, Oakland, and San Francisco, Newark residents have easy access to the benefits of "big city" life, while offering the comfort and safety of a small town atmosphere. Newark Unified School District is comprised of six (6) elementary schools, one (1) middle school, one (1) comprehensive high school, one (1) continuation high school, one (1) independent study school, and one (1) adult education center. Together they provide lifelong learning opportunities to all Newark residents. Although each school has its own individual approach to education, all of the schools maintain a shared commitment to providing students with a "world class education" based on a strong liberal arts foundation and centered on the district's core values, producing academically skilled and community-minded students with a wide array of post-high school educational and career options.

## Mission Statement

The Newark Unified School District will inspire and educate all students to achieve their full potential and be responsible, respectful, and productive citizens.

## Vision Statement

The Newark Unified School District, in partnership with the community, will be a model of world-class education that develops the unique abilities of every student.

## Board Goals

1. Student Achievement
2. Safe, Secure and Healthy Learning Environments
3. Parent and Community Engagement and Communication
4. Fiscal Health

## District Local Control Accountability Plan Goals

### 1. Student Achievement (State Priorities 2, 4, 7, and 8)

Provide equitable, challenging and engaging instructional settings, incorporating a multi-tiered support system for English Learners, to promote academic success for all students

### 2. Engagement and School Climate (State Priorities 3, 5, and 6)

Support and foster a welcoming and inclusive environment for all parents, families, and community as partners in the education and support of all students' success in school

### 3. Conditions of Learning (State Priorities 1, 2, and 7)

Promote high quality learning conditions and a safe environment to enrich the social, emotional, and physical health of all students.

## Core Values

**Academic Excellence and Equity for All Students**

We are committed to identifying and eliminating barriers to educational achievement in each and every one of our schools. With this purpose, we create policies and practices that are fair and just, and provide educational opportunities to ensure that every student, regardless of race, color, religion, gender, sexual orientation, marital status, age, national origin, disability, or economic status, meets our standards for achievement, participation, and growth.

Our schools are dedicated to teaching students to be involved, active learners who work hard, think critically and creatively, and communicate effectively.

We emphasize high expectations for all students, and support them to reach their full potential in all aspects of achievement, especially in academics, arts, sports, social skills and civic participation, all of which prepare students for success in their lives beyond high school.

**Student Centered Learning**

We value learning experiences, instructional approaches, and academic-support strategies that are intended to address the distinct learning needs, interests, aspirations, and cultural backgrounds of individual students and groups of students.

To accomplish this goal, schools, teachers, guidance counselors, and other educational specialists may employ a wide variety of educational methods, from modifying assignments and instructional strategies in the classroom to entirely redesigning the ways in which students are grouped and taught in a school.

**Diversity**

We see diversity as a strength and asset. We appreciate the differences between people and uniqueness of individuals.

Multicultural education, combined with an understanding of equity, is a key cornerstone of valuing diversity, and teaching all children and youth to become effective and participating members of a global, inclusive society.

**Embracing Innovation**

We believe a culture of innovation empowers children to realize they can change the world. Our community supports and values staying current on the latest thinking, trying new ways to reach students, and taking the

initiative to develop and share best practices.

**Shared Accountability**

We take responsibility for all students and our individual and collective commitments. We emphasize the importance of growing from success and learning from failure.

**Teamwork and Partnerships**

We believe that developing and refining a team concept throughout the district matters. We value the role of all employees, stakeholders, and community partners in meeting the needs of all of our students.

**Transparency**

- We conduct ourselves with openness and candor in all aspects of our work.
- We seek feedback from all directions to achieve open communication and foster collaboration.
- We offer constructive feedback to others that is timely, specific, and descriptive.
- We are proactive in communicating outcomes - up, down, and across the entire organization.

## Human Relations and Respect Mission Statement

Students, staff, parents and community members of the Newark Unified School District shall join together to create and sustain a safe, just and respectful learning environment where everyone will be treated with dignity, respect, fairness and equity.

**Human Relations Standards**

The District:

- shall promote positive human relations, value differences, and recognize similarities by learning, teaching and practicing acceptance, understanding, awareness and inclusion of all individuals within the school community.

- shall create learning opportunities for all individuals to develop empathy for those whose unique life experiences are different than their own.

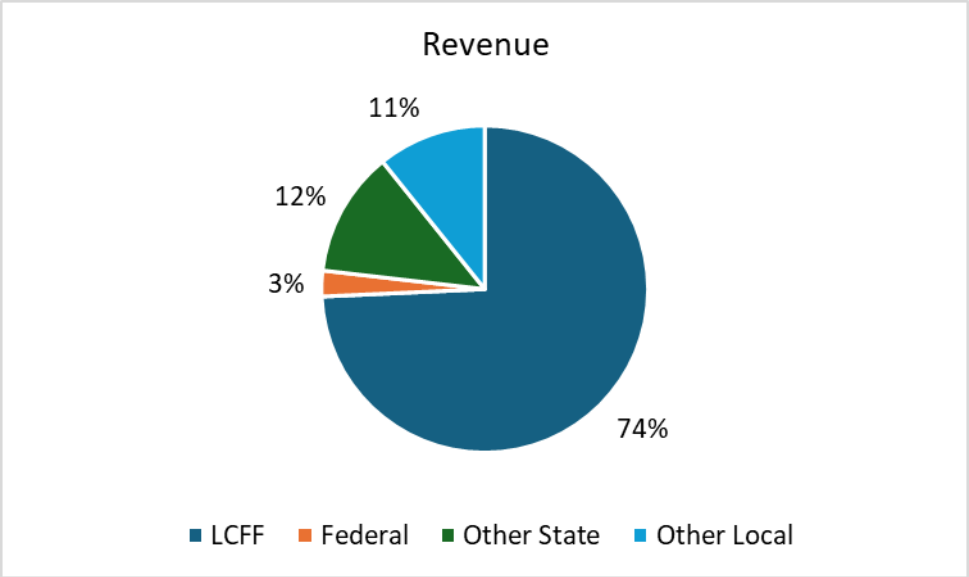
- shall establish ongoing education, outreach and community action opportunities for students, staff, parents and community.

- shall provide for the inclusion of diversity education within the Pre-K-12 school curriculum; including, but not limited to, ethnicity, race, national origin, immigrant status, religion, gender, sexual orientation, language, age, sexual identity, physical or mental characteristic or ability, political affiliation, and marital or parental status.

- shall ensure the safety and security of all members of the school community by responding swiftly should demeaning or threatening comments or behavior occur, and providing resources and safe places at school where issues can be discussed and questions asked.

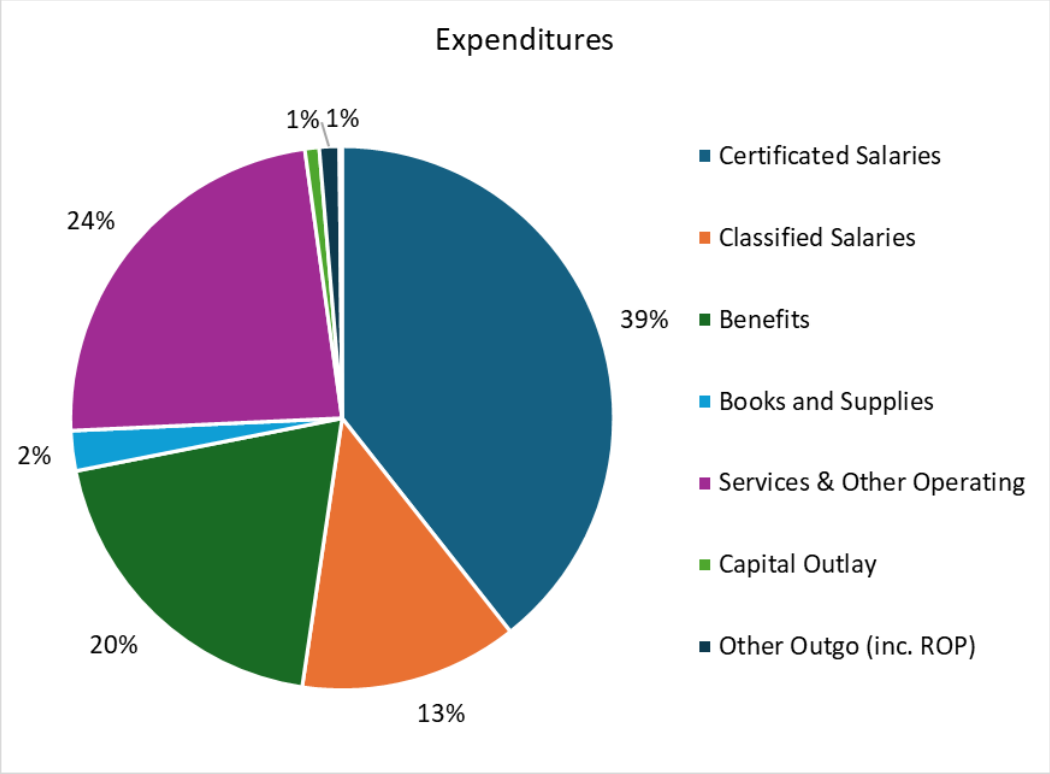
- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff.

# NEWARK UNIFIED SCHOOL DISTRICT
# UNAUDITED ACTUALS 2023-24
# GENERAL FUND – SUMMARY OF REVENUES




| REVENUES | Unrestricted | Restricted | Total |
|---|---|---|---|
| LCFF | 59,499,599 | 408,363 | 59,907,962 |
| Federal | - | 2,054,084 | 2,054,084 |
| Other State | 1,520,214 | 8,492,826 | 10,013,040 |
| Other Local | 2,324,575 | 6,354,481 | 8,679,056 |
| **TOTAL REVENUES** | **63,344,388** | **17,309,753** | **80,654,141** |

# NEWARK UNIFIED SCHOOL DISTRICT
# UNAUDITED ACTUALS 2023-24
# GENERAL FUND – SUMMARY OF EXPENDITURES




| EXPENDITURES | Unrestricted | Restricted | Total |
|---|---|---|---|
| Certificated Salaries | 25,528,309 | 6,557,472 | 32,085,781 |
| Classified Salaries | 6,221,939 | 4,366,761 | 10,588,700 |
| Benefits | 9,304,973 | 6,611,284 | 15,916,257 |
| Books and Supplies | 881,965 | 1,060,168 | 1,942,133 |
| Services & Other Operating | 6,801,556 | 12,374,343 | 19,175,899 |
| Capital Outlay | 129,036 | 564,074 | 693,111 |
| Other Outgo (inc. ROP) | 971,824 | - | 971,824 |
| Other Outgo - Transfer Indirect Cost | (1,367,422) | 1,238,728 | (128,694) |
| **TOTAL EXPENDITURES** | **48,472,179** | **32,772,832** | **81,245,011** |

# Newark Unified School District
## 2023-24 Unaudited Actuals
## Executive Summary
Board Meeting: September 3, 2024

Assembly Bill 1200 requires that the prior year unaudited actuals of revenues and expenditures be approved by the Board of Trustees (EC 42100). The unaudited actuals will be reviewed by independent auditors and presented in an annual independent audit report. The report includes the actual results of 2023-24 operations for all funds of the District, and includes various supplemental schedules that are used to convert the District's fund level statements into entity-wide statements in compliance with Governmental Accounting Standards Board Statement #34 (GASB 34).

The district is required to close its books for the 2023-24 fiscal year by September 15, 2024, and submit the financial statements to the Alameda County Office of Education (ACOE) who will review the information and forward it to the State. This report is prepared using the state software in a format approved by the California Department of Education (Standardized Account Code Structure, known as SACS). Individual SACS reports are prepared for each of the district's funds. The financials present the 2023-24 revenues, expenses, assets, liabilities and fund balances by fund. In addition, supplementary schedules provide reconciliation of the district's attendance and LCFF (Local Control Funding Formula) calculations.

For 2023-24, the total actual revenues, **Restricted and Unrestricted**, were $80.7 million and total expenditures were $81.2 million resulting in a net decrease to Fund Balance of $0.6 million. The total ending fund balance for Restricted and Unrestricted General Funds was $33.8 million. Of this amount, 66.3% ($22.4M) was Unrestricted and 33.7% ($11.4M) was Restricted. The following is a summary of revenues, expenditures and fund balance for the 2023-24 fiscal year.

| GENERAL FUND UNRESTRICTED & RESTRICTED | 2023-24 Unaudited Actuals | 2024-25 Budget | Difference Budget and Actuals | % Difference |
|---|---|---|---|---|
| Revenues | 80,654,141 | 77,127,461 | (3,526,680) | -4.4% |
| Expenditures | 81,245,011 | 82,721,847 | 1,476,836 | 1.8% |
| Revenue less Expenditures | (590,870) | (5,594,386) | (5,003,516) | 846.8% |
| Other Financing Sources | (506) | - | 506 | -100.0% |
| **Net Increase/Decrease to Fund Balance** | **(591,375)** | (5,594,386) | (5,003,011) | 846.0% |
| **FUND BALANCE:** | | | | |
| Beginning Fund Balance | 34,434,431 | 33,843,056 | (591,375) | |
| Audit Adjustment | - | - | - | |
| Net Increase/Decrease to Fund Balance | (591,375) | (5,594,386) | (5,003,011) | |
| **Ending Fund Balance** | **33,843,056** | **28,248,670** | **(5,594,386)** | **-16.5%** |

The total **Unrestricted** Revenues were $63.3 million, and Expenditures were $48.4 million. With Contributions to the Restricted funds of $12.6 million, the net increase to the Unrestricted Fund Balance was $2.3 million.

| GENERAL FUND-UNRESTRICTED | 2023-24 Unaudited Actuals | 2024-25 Budget | Difference Budget and Actuals | % Difference |
|---|---|---|---|---|
| Revenues | 63,344,388 | 61,735,855 | (1,608,533) | -2.5% |
| Expenditures | 48,472,179 | 50,839,606 | 2,367,427 | 4.9% |
| Revenue less Expenditures | 14,872,209 | 10,896,249 | (3,975,960) | -26.7% |
| Contributions & Other Financing Sources | (12,601,617) | (15,686,254) | (3,084,637) | 24.5% |
| **Net Increase/Decrease to Fund Balance** | **2,270,591** | (4,790,005) | (7,060,596) | -311.0% |
| **FUND BALANCE:** | | | | |
| Beginning Fund Balance | 20,182,965 | 22,453,556 | 2,270,591 | |
| Audit Adjustment | - | - | - | |
| Net Increase/Decrease to Fund Balance | 2,270,591 | (4,790,005) | (7,060,596) | |
| **Ending Fund Balance** | **22,453,556** | **17,663,551** | **(4,790,005)** | **-21.3%** |

## 2023-24 Financial Components

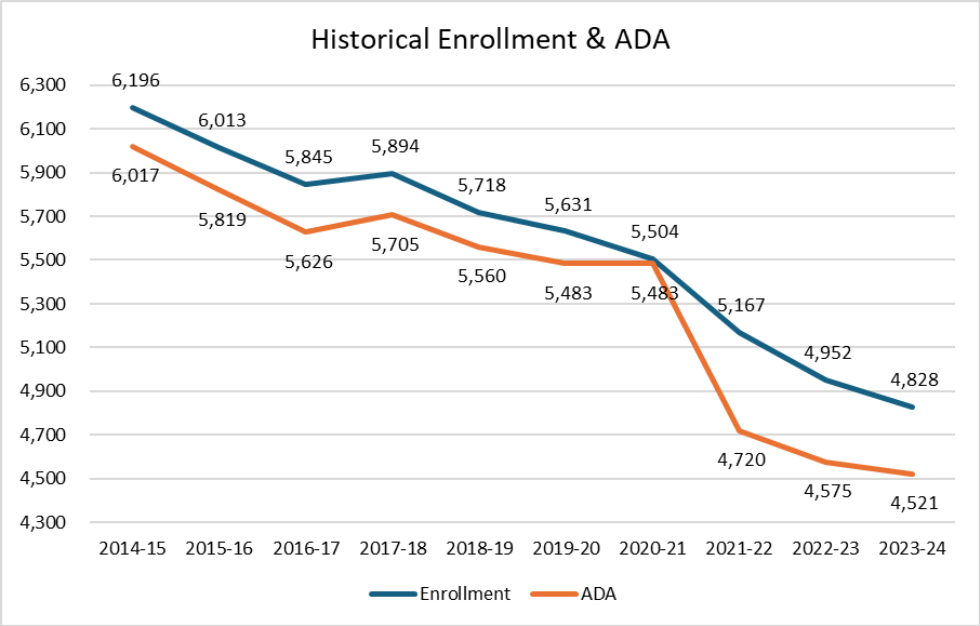
Illustrated below were the primary funding factors in effect throughout the district's 2023-24 reporting periods:

| Fiscal Year 2023-24 | | | | |
|---|---|---|---|---|
| **Planning Factor** | **Adopted Budget** | **1st Interim** | **2nd Interim** | **Unaudited Actuals** |
| COLA | 8.22% | 8.22% | 8.22% | 8.22% |
| LCFF Funded ADA | 5,032 | 5,028 | 5,028 | 5,025 |
| Lottery - Unrestricted per ADA | $ 170 | $ 170 | $ 170 | $ 211 |
| Lottery - Prop 20 per ADA | $ 67 | $ 67 | $ 67 | $ 102 |
| STRS | 19.10% | 19.10% | 19.10% | 19.10% |
| PERS | 26.68% | 26.68% | 26.68% | 26.68% |

### Average Daily Attendance (ADA) and Enrollment

- The actual P-2 ADA for 2023-24 was 4,521.
- The funded ADA was 5,025 which was based on the higher of the current year, prior year, or average three years.
- Enrollment was 4,828 in 2023-24 which was 124 students less than the 2022-23 enrollment of 4,952.
- The ADA to enrollment ratio in 2023-24 was 93.6%. Historically, the District average ADA to enrollment ratio has been approximately 94.4%.
- The Unduplicated Pupil Percentage (UPP) was 54.70% in 2023-24 compared to 51.13% and 54.66% in previous years. The UPP represents English Learners, Foster Youth and socio-economically disadvantaged (free and reduced lunch eligible) students. In order to receive additional Concentration funding from the Local Control Funding Formula, the district must have over 55% UPP based on a three year rolling average.

The following is the ADA and enrollment history for the last 10 years.




## REVENUES

The district receives funding for its general operations from various sources. The main source is from the Local Control Funding Formula (LCFF) which represents 74% of the district's total funding. The district received $59.9 million in LCFF funds in 2023-24. The types of major funding sources are illustrated below:

| REVENUES - UNRESTRICTED & RESTRICTED | 2023-24 Unaudited Actuals | 2024-25 Budget | Difference Budget and Actuals | % Difference |
|---|---|---|---|---|
| LCFF | 59,907,962 | 60,270,495 | 362,533 | 0.61% |
| Federal | 2,054,084 | 2,277,867 | 223,783 | 10.89% |
| Other State | 10,013,040 | 8,816,229 | (1,196,811) | -11.95% |
| Other Local | 8,679,056 | 5,762,870 | (2,916,186) | -33.60% |
| **TOTAL REVENUES** | **80,654,141** | **77,127,461** | **(3,526,680)** | -4.37% |

The difference in revenues between the Estimated Actuals projected totals and Unaudited Actuals was $1.3M. The primary difference is reflected in federal revenues with unearned revenue being deferred to future fiscal years.

| | 2023-24 Unaudited Actuals | | | 2023-24 Estimated Actuals | | | Difference | |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** | **Difference** | **%** |
| LCFF | 59,499,599 | 408,363 | 59,907,962 | 59,489,233 | 408,983 | 59,898,216 | 9,746 | 0.02% |
| Federal | - | 2,054,084 | 2,054,084 | - | 3,223,303 | 3,223,303 | (1,169,219) | -36.27% |
| Other State | 1,520,214 | 8,492,826 | 10,013,040 | 1,175,295 | 8,568,058 | 9,743,353 | 269,687 | 2.77% |
| Other Local | 2,324,575 | 6,354,481 | 8,679,056 | 2,445,512 | 6,621,755 | 9,067,267 | (388,211) | -4.28% |
| **TOTAL REVENUES** | **63,344,388** | **17,309,753** | **80,654,141** | **63,110,040** | **18,822,099** | **81,932,139** | **(1,277,998)** | **-1.56** |

## EXPENDITURES

The General Fund is used for the majority of the functions and operations within the district. Total expenditures for 2023-24 were $81.2 million. Of this amount, 59.6% ($48.4 million) was Unrestricted and 40.3% ($32.8 million) was Restricted. As illustrated, salaries and benefits comprise approximately 72.1% of the total General Fund expenditures.

| **EXPENDITURES UNRESTRICTED & RESTRICTED** | **2023-24 Unaudited Actuals** | **2024-25 Budget** | **Difference Budget and Actuals** | **% Difference** |
|---|---|---|---|---|
| Certificated Salaries | 32,085,781 | 33,431,958 | 1,346,177 | 4.20% |
| Classified Salaries | 10,588,700 | 11,038,518 | 449,818 | 4.25% |
| Benefits | 15,916,257 | 17,261,649 | 1,345,392 | 8.45% |
| Books and Supplies | 1,942,133 | 2,280,855 | 338,722 | 17.44% |
| Services & Other Operating | 19,175,899 | 17,604,803 | (1,571,096) | -8.19% |
| Capital Outlay | 693,111 | 134,705 | (558,406) | -80.57% |
| Other Outgo (inc. ROP) | 971,824 | 969,359 | (2,465) | -0.25% |
| Other Outgo - Transfer Indirect Cost | (128,694) | - | 128,694 | -100.00% |
| **TOTAL EXPENDITURES** | **81,245,011** | **82,721,847** | **1,476,836** | 1.82% |

The difference in expenditures between the Estimated Actuals projected totals and Unaudited Actuals was $8.5M. The primary difference is due to federal entitlements that will be deferred to future years and savings from unspent purchase orders and department budgets.

| | 2023-24 Unaudited Actuals | | | 2023-24 Estimated Actuals | | | Difference | |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** | **Difference** | **%** |
| Certificated Salaries | 25,528,309 | 6,557,472 | 32,085,781 | 25,790,559 | 6,695,964 | 32,486,523 | (400,742) | -1.23% |
| Classified Salaries | 6,221,939 | 4,366,761 | 10,588,700 | 6,275,812 | 4,630,878 | 10,906,690 | (317,990) | -2.92% |
| Benefits | 9,304,973 | 6,611,284 | 15,916,257 | 9,633,310 | 7,120,215 | 16,753,525 | (837,268) | -5.00% |
| Books and Supplies | 881,965 | 1,060,168 | 1,942,133 | 1,204,612 | 2,875,798 | 4,080,410 | (2,138,277) | -52.40% |
| Services & Other Operating | 6,801,556 | 12,374,343 | 19,175,899 | 7,821,703 | 15,661,394 | 23,483,097 | (4,307,198) | -18.34% |
| Capital Outlay | 129,036 | 564,074 | 693,111 | 128,477 | 1,067,438 | 1,195,915 | (502,804) | -42.04% |
| Other Outgo (inc. ROP) | 971,824 | - | 971,824 | 979,359 | - | 979,359 | (7,535) | -0.77% |
| Other Outgo - Transfer Indirec | (1,367,422) | 1,238,728 | (128,694) | (1,103,745) | 967,345 | (136,400) | 7,706 | -5.65% |
| **TOTAL EXPENDITURES** | **48,472,179** | **32,772,832** | **81,245,011** | **50,730,087** | **39,019,032** | **89,749,119** | **(8,504,108)** | **-9%** |

## General Fund Contributions & Transfers to Restricted Programs

The following transfers of Unrestricted resources to Restricted programs (Special Education and Routine Restricted Maintenance Account (RRMA)) were necessary to cover restricted program expenditures in excess of revenues ($9.4M to Special Education Programs and $3.1M to RRMA).

| CONTRIBUTIONS TO RESTRICTED PROGRAMS FROM GENERAL FUND | 2023-24 Unaudited Actuals | 2024-25 Budget | Difference Budget and Actuals | % Difference |
|---|---|---|---|---|
| Special Education | 9,456,859 | 12,887,697 | 3,430,838 | 36.28% |
| RRMA | 3,080,153 | 2,757,724 | (322,429) | -10.47% |
| Other | 64,099 | 40,833 | (23,266) | -36.30% |
| **TOTAL** | **12,601,111** | **15,686,254** | **3,085,143** | 24.48% |

## General Fund Summary, Ending Fund Balance and Reserves

The district's 2023-24 total revenues were $80.7 million and total expenditures were $81.2 million resulting in a net decrease to fund balance of $0.6 million. The total Restricted and Unrestricted ending fund balance was $33.8 million.

As a result of the balance in the Public School System Stabilization Account the statutory limitation on school district reserves was triggered in the 2022-23 budget period. This continues to be in effect for the 2024-25 budget period, pursuant to Education Code (EC) section 42127.01(e). The district reserve cap requires that a school district's adopted or revised budget shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent (10%) of those funds. Assigned and unassigned balances within the Special Reserve Fund for Other than Capital Outlay (Fund 17) is included within the 10 percent (10%) reserve cap.

With the 10% cap applied, the following are the components of the Ending Fund Balance.

| Fund Balance - Unrestricted | 2023-24 Unaudited Actuals | 2024-25 Adopted Budget |
|---|---|---|
| Beginning Fund Balance | 20,182,965 | 22,453,556 |
| Net Increase/Decrease to Fund Balance | 2,270,591 | (4,790,005) |
| **Ending Fund Balance** | **22,453,556** | **17,663,551** |
| | | |
| **10% Cap Calculation** | | |
| Total Expenditures | 81,245,011 | 82,721,847 |
| **10% Cap/Limit** | **8,124,501** | **8,272,185** |
| | | |
| **Nonspendable:** | | |
| Revolving Cash | 22,127 | 22,127 |
| Stores | 112,374 | 112,374 |
| **Total Nonspendable** | **134,501** | **134,501** |
| | | |
| **Committed Fund Balance** | | |
| Facilities Improvements | 3,900,000 | 2,680,000 |
| Deferred Maintenance | 1,500,000 | 500,000 |
| Technology Refresh and Upgrades | 1,120,000 | 1,100,000 |
| Textbooks and Consumables | 900,000 | 700,000 |
| Furniture Replacement | 50,000 | 50,000 |
| Declining Enrollment & ADA Mitigation | 400,000 | 200,000 |
| Instructional Program Improvements | 500,000 | 450,000 |
| Strategies to Increase Enrollment | 200,000 | 200,000 |
| Strategic Planning and Advisory Services/Reduce Deficit Spending and Improve Fiscal Health | 300,000 | 300,000 |
| MYP Savings (25-26 & 26-27) | 7,937,006 | 7,937,006 |
| **Total Committed** | **16,807,006** | **14,117,006** |
| | | |
| **Assigned** | | |
| LCAP and Local Revenue Carryover | **658,829** | **658,829** |
| | | |
| **Reserve for Economic Uncertainties** | **2,437,350** | **2,481,655** |
| | | |
| **For Future Board Action** | **2,415,870** | **271,560** |

The designated Reserve for Economic Uncertainties in the General Fund is $2.4 million. Combined with the Fund 17 Reserve for Emergency Purposes of $2.4 million, the total Reserve for Economic Uncertainties is $4.8 million which is 6.0% of total expenditures. The minimum required is 3%.

| Reserve for Economic Uncertainties - GF & Fund 17 | |
|---|---|
| Reserve for Economic Uncertainties - GF | 2,437,350 |
| Reserve for Economic Uncertainties - 17 | 2,412,429 |
| **Total Reserve for Economic Uncertainties** | **4,849,779** |
| **% of Total Expenditures** | **6.0%** |

**Multi-Year Estimated Ending Fund Balances – Unrestricted Funds**

For the 2024-25 Proposed Budget adopted by the Newark Unified School District on June 25, 2024, the district estimated that the Unrestricted General Fund is projected to end with a deficit of $4.8 million, resulting in a reduction of the Unrestricted General Fund balance. The multi-year projection indicates continued deficit spending in the subsequent two years, eventually leading to an ending fund balance of -$5.3 million.

To meet the minimum 3% of total expenditures required for the Reserve for Economic Uncertainties, the multi-year projections adopted by the board of education indicated an unassigned ending fund balance of -$7.9 million by fiscal year 2026-27.

To ensure continued financial health, $7.9 million will be added to the committed funds as part of the unaudited actuals process. This will help sustain financial health and provide adequate planning for future deficit spending. The First Interim, which reflects all financial activity from July 1, 2024, to October 31, 2024, will offer the district an opportunity to update these multi-year projections and integrate any additional changes resulting from the unaudited actuals.

A summary of these multi-year projections are as follows:

| Multi-Year Projection Unrestricted | Adopted Budget MYP 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|
| **Revenues** | | | |
| LCFF Sources | 59,866,256 | 59,039,452 | 58,714,545 |
| Federal Revenues | - | - | - |
| Other State Revenue | 1,096,117 | 1,045,528 | 1,014,506 |
| Other Local Revenue | 773,482 | 668,032 | 608,277 |
| **Total Revenues** | **61,735,855** | **60,753,012** | **60,337,328** |
| | | | |
| Certificated Salaries | 26,725,964 | 27,682,566 | 28,097,804 |
| Classified Salaries | 6,132,934 | 6,629,807 | 6,729,254 |
| Employee Benefits | 10,061,273 | 10,417,890 | 10,454,901 |
| Books and Supplies | 1,190,286 | 1,452,425 | 1,494,110 |
| Services and Other Operating | 6,965,750 | 6,787,691 | 6,982,497 |
| Capital Outlay | 134,705 | 138,558 | 142,534 |
| Other Outgo | 969,359 | 969,359 | 969,359 |
| Other Outgo (Indirect) | (1,340,665) | (1,261,792) | (1,179,137) |
| **Total Expenditures** | **50,839,606** | **52,816,504** | **53,691,322** |
| Surplus (Deficit) | 10,896,249 | 7,936,508 | 6,646,006 |
| Contributions | (15,686,254) | (16,070,006) | (16,462,036) |
| **Total Surplus (Deficit)** | **(4,790,005)** | **(8,133,498)** | **(9,816,030)** |

| Fund Balance | 2024-25 Adopted Budget | 2025-26 (Projected) | 2026-27 (Projected) |
|---|---|---|---|
| Beginning Fund Balance | 17,481,385 | 12,691,380 | 4,557,882 |
| Net Increase/Decrease | (4,790,005) | (8,133,498) | (9,816,030) |
| **Ending Fund Balance** | **12,691,380** | **4,557,882** | **(5,258,148)** |
| | | | |
| **Components of Ending Fund Balance** | | | |
| **Nonspendable** | **136,328** | **136,325** | **136,325** |
| **Committed Fund Balance** | **6,830,000** | **1,914,540** | **-** |
| **Reserve for Economic Uncertainties** | **2,481,655** | **2,507,017** | **2,542,533** |
| **Unassigned** | **3,243,397** | **-** | **(7,937,006)** |

## Fund Summaries At-A-Glance

The following is a summary of all district funds and ending fund balances as of June 30, 2024.

| Fund Summary | Fund | Beginning Fund Balance | Revenues | Expenditures | Surplus/Deficit | Ending Fund Balance |
|---|---|---|---|---|---|---|
| General Fund | 01 | 34,434,431 | 80,654,141 | 81,245,517 | (591,375) | 33,843,056 |
| Adult Education | 11 | 94,114 | 296,140 | 300,803 | (4,663) | 89,451 |
| Child Development | 12 | 713,518 | 285,750 | 222,270 | 63,480 | 776,998 |
| Cafeteria Fund | 13 | 2,579,877 | 4,458,184 | 3,449,337 | 1,008,847 | 3,588,724 |
| Special Reserves for Emergency | 17 | 2,306,079 | 106,350 | - | 106,350 | 2,412,429 |
| Building Fund (Measure G) | 21 | 13,633 | 747 | 14,379 | (13,633) | - |
| Capital Facilities Fund | 25 | 15,423,035 | 2,097,028 | 3,133,662 | (1,036,633) | 14,386,402 |
| Special Reserves for Capital Outlay | 40 | 8,626,876 | 397,827 | 394,744 | 3,083 | 8,629,959 |
| Bond Interest and Redemption Fund | 51 | 10,088,082 | 11,079,986 | 10,551,080 | 528,906 | 10,616,987 |
| Self-Insurance Fund | 67 | 4,595,394 | 1,838,376 | 1,317,561 | 520,815 | 5,116,208 |
| **Total** | | **78,875,038** | **101,214,530** | **100,629,353** | **585,177** | **79,460,215** |

## Conclusion

This comprehensive financial report provides a detailed overview of the district's financial performance during the 2023-24 fiscal year. It includes a summary of district's financial activity and the required State reports in their entirety. The district's external auditors will conduct a thorough review of these records and provide an opinion later in the fiscal year.

Additionally, the First Interim Budget Report, covering July 1, 2024 to October 31, 2024 financial activity, will be presented to the Board no later than December 15.

I'd like to acknowledge and thank the Business Office staff for all their hard work and dedication throughout the year-end process.

Respectfully submitted-

Jose C. Quintana
Assistant Superintendent of Business Services
Newark Unified School District
Alameda County, California

G = General Ledger Data; S = Supplemental Data

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

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

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 59,499,598.60 | 408,363.00 | 59,907,961.60 | 59,866,256.00 | 404,239.00 | 60,270,495.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,054,083.64 | 2,054,083.64 | 0.00 | 2,277,867.00 | 2,277,867.00 | 10.9% |
| 3) Other State Revenue | | 8300-8599 | 1,520,214.04 | 8,492,825.97 | 10,013,040.01 | 1,096,117.00 | 7,720,112.00 | 8,816,229.00 | -12.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,324,575.22 | 6,354,480.88 | 8,679,056.10 | 773,482.00 | 4,989,388.00 | 5,762,870.00 | -33.6% |
| 5) TOTAL, REVENUES | | | 63,344,387.86 | 17,309,753.49 | 80,654,141.35 | 61,735,855.00 | 15,391,606.00 | 77,127,461.00 | -4.4% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 25,528,308.61 | 6,557,472.23 | 32,085,780.84 | 26,725,964.00 | 6,705,994.00 | 33,431,958.00 | 4.2% |
| 2) Classified Salaries | | 2000-2999 | 6,221,938.75 | 4,366,761.24 | 10,588,699.99 | 6,132,934.00 | 4,905,584.00 | 11,038,518.00 | 4.2% |
| 3) Employee Benefits | | 3000-3999 | 9,304,972.79 | 6,611,284.41 | 15,916,257.20 | 10,061,273.00 | 7,200,376.00 | 17,261,649.00 | 8.5% |
| 4) Books and Supplies | | 4000-4999 | 881,964.94 | 1,060,168.20 | 1,942,133.14 | 1,190,286.00 | 1,090,569.00 | 2,280,855.00 | 17.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,801,555.66 | 12,374,343.42 | 19,175,899.08 | 6,965,750.00 | 10,639,053.00 | 17,604,803.00 | -8.2% |
| 6) Capital Outlay | | 6000-6999 | 129,036.24 | 564,074.27 | 693,110.51 | 134,705.00 | 0.00 | 134,705.00 | -80.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 971,824.00 | 0.00 | 971,824.00 | 969,359.00 | 0.00 | 969,359.00 | -0.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,367,421.83) | 1,238,728.06 | (128,693.77) | (1,340,665.00) | 1,340,665.00 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 48,472,179.16 | 32,772,831.83 | 81,245,010.99 | 50,839,606.00 | 31,882,241.00 | 82,721,847.00 | 1.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 14,872,208.70 | (15,463,078.34) | (590,869.64) | 10,896,249.00 | (16,490,635.00) | (5,594,386.00) | 846.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 505.66 | 0.00 | 505.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (12,601,111.59) | 12,601,111.59 | 0.00 | (15,686,254.00) | 15,686,254.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (12,601,617.25) | 12,601,111.59 | (505.66) | (15,686,254.00) | 15,686,254.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,270,591.45 | (2,861,966.75) | (591,375.30) | (4,790,005.00) | (804,381.00) | (5,594,386.00) | 846.0% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | 17,663,551.16 | 10,585,118.77 | 28,248,669.93 | -16.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 22,127.04 | 0.00 | 22,127.04 | 22,127.00 | 0.00 | 22,127.00 | 0.0% |
| Stores | | 9712 | 112,374.09 | 0.00 | 112,374.09 | 112,374.00 | 0.00 | 112,374.00 | 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 | 11,389,499.77 | 11,389,499.77 | 0.00 | 10,799,581.85 | 10,799,581.85 | -5.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 16,807,006.00 | 0.00 | 16,807,006.00 | 14,117,006.00 | 0.00 | 14,117,006.00 | -16.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 658,829.00 | 0.00 | 658,829.00 | 658,829.00 | 0.00 | 658,829.00 | 0.0% |
| LCAP and Local Revenue Carryover | 0000 | 9780 | *658,829.00* | | *658,829.00* | | | *0.00* | |
| LCAP and Local Revenue Carryover | 0000 | 9780 | | | *0.00* | *658,829.00* | | *658,829.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,437,350.00 | 0.00 | 2,437,350.00 | 2,481,655.00 | 0.00 | 2,481,655.00 | 1.8% |
| Unassigned/Unappropriated Amount | | 9790 | 2,415,870.03 | 0.00 | 2,415,870.03 | 271,560.16 | (214,463.08) | 57,097.08 | -97.6% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 23,645,975.71 | 11,838,571.99 | 35,484,547.70 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (361,397.00) | 0.00 | (361,397.00) | | | | |
| b) in Banks | | 9120 | 493,090.68 | 260,508.86 | 753,599.54 | | | | |
| c) in Revolving Cash Account | | 9130 | 22,127.04 | 0.00 | 22,127.04 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 123,598.25 | 5,923.24 | 129,521.49 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 416,266.12 | 498,173.88 | 914,440.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 510,280.00 | 1,635,954.29 | 2,146,234.29 | | | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 145,235.83 | 0.00 | 145,235.83 | | | | |
| 6) Stores | | 9320 | 112,374.09 | 0.00 | 112,374.09 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 103.50 | 0.00 | 103.50 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 25,107,654.22 | 14,239,132.26 | 39,346,786.48 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 2,651,035.40 | 2,231,111.43 | 4,882,146.83 | | | | |
| 2) Due to Grantor Governments | | 9590 | 2,557.00 | 10,672.00 | 13,229.00 | | | | |
| 3) Due to Other Funds | | 9610 | 505.66 | 0.00 | 505.66 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 607,849.06 | 607,849.06 | | | | |
| 6) TOTAL, LIABILITIES | | | 2,654,098.06 | 2,849,632.49 | 5,503,730.55 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 23,688,509.00 | 0.00 | 23,688,509.00 | 20,409,041.00 | 0.00 | 20,409,041.00 | -13.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,005,064.00 | 0.00 | 1,005,064.00 | 941,348.00 | 0.00 | 941,348.00 | -6.3% |
| State Aid - Prior Years | | 8019 | (3,607,784.00) | 0.00 | (3,607,784.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 130,538.24 | 0.00 | 130,538.24 | 129,223.00 | 0.00 | 129,223.00 | -1.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 26,752,209.08 | 0.00 | 26,752,209.08 | 26,446,395.00 | 0.00 | 26,446,395.00 | -1.1% |
| Unsecured Roll Taxes | | 8042 | 1,521,853.40 | 0.00 | 1,521,853.40 | 1,974,257.00 | 0.00 | 1,974,257.00 | 29.7% |
| Prior Years' Taxes | | 8043 | (136,705.37) | 0.00 | (136,705.37) | (117,348.00) | 0.00 | (117,348.00) | -14.2% |
| Supplemental Taxes | | 8044 | 385,524.82 | 0.00 | 385,524.82 | 160,925.00 | 0.00 | 160,925.00 | -58.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 6,976,387.11 | 0.00 | 6,976,387.11 | 7,266,019.00 | 0.00 | 7,266,019.00 | 4.2% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 2,786,499.32 | 0.00 | 2,786,499.32 | 2,656,396.00 | 0.00 | 2,656,396.00 | -4.7% |
| 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 | | | 59,502,095.60 | 0.00 | 59,502,095.60 | 59,866,256.00 | 0.00 | 59,866,256.00 | 0.6% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (2,497.00) | 0.00 | (2,497.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 408,363.00 | 408,363.00 | 0.00 | 404,239.00 | 404,239.00 | -1.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 59,499,598.60 | 408,363.00 | 59,907,961.60 | 59,866,256.00 | 404,239.00 | 60,270,495.00 | 0.6% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,006,686.00 | 1,006,686.00 | 0.00 | 1,007,078.00 | 1,007,078.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 86,758.00 | 86,758.00 | 0.00 | 39,511.00 | 39,511.00 | -54.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 462,245.94 | 462,245.94 | | 582,369.00 | 582,369.00 | 26.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 181,383.78 | 181,383.78 | | 119,521.00 | 119,521.00 | -34.1% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 84,770.11 | 84,770.11 | | 270,787.00 | 270,787.00 | 219.4% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 216,209.47 | 216,209.47 | | 219,604.00 | 219,604.00 | 1.6% |
| Career and Technical Education | 3500-3599 | 8290 | | 12,826.34 | 12,826.34 | | 38,997.00 | 38,997.00 | 204.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 3,204.00 | 3,204.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 2,054,083.64 | 2,054,083.64 | 0.00 | 2,277,867.00 | 2,277,867.00 | 10.9% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 224,328.00 | 0.00 | 224,328.00 | 223,267.00 | 0.00 | 223,267.00 | -0.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,011,680.74 | 527,416.26 | 1,539,097.00 | 799,405.00 | 325,182.00 | 1,124,587.00 | -26.9% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 407,167.17 | 407,167.17 | | 407,169.00 | 407,169.00 | 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 | 284,205.30 | 7,558,242.54 | 7,842,447.84 | 73,445.00 | 6,987,761.00 | 7,061,206.00 | -10.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,520,214.04 | 8,492,825.97 | 10,013,040.01 | 1,096,117.00 | 7,720,112.00 | 8,816,229.00 | -12.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 1,291,189.37 | 1,291,189.37 | 0.00 | 400,000.00 | 400,000.00 | -69.0% |
| 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 | 166,791.76 | 0.00 | 166,791.76 | 145,000.00 | 0.00 | 145,000.00 | -13.1% |
| Interest | | 8660 | 1,187,757.31 | 0.00 | 1,187,757.31 | 558,000.00 | 0.00 | 558,000.00 | -53.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 494,607.00 | 0.00 | 494,607.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 475,419.15 | 1,110,626.30 | 1,586,045.45 | 70,482.00 | 948,702.00 | 1,019,184.00 | -35.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 3,902,665.21 | 3,902,665.21 | | 3,590,686.00 | 3,590,686.00 | -8.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,324,575.22 | 6,354,480.88 | 8,679,056.10 | 773,482.00 | 4,989,388.00 | 5,762,870.00 | -33.6% |
| TOTAL, REVENUES | | | 63,344,387.86 | 17,309,753.49 | 80,654,141.35 | 61,735,855.00 | 15,391,606.00 | 77,127,461.00 | -4.4% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 21,584,273.09 | 4,500,425.04 | 26,084,698.13 | 22,687,340.00 | 4,774,054.00 | 27,461,394.00 | 5.3% |
| Certificated Pupil Support Salaries | | 1200 | 893,912.06 | 1,246,662.51 | 2,140,574.57 | 1,148,399.00 | 1,055,468.00 | 2,203,867.00 | 3.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,036,736.91 | 654,356.67 | 3,691,093.58 | 2,875,597.00 | 626,576.00 | 3,502,173.00 | -5.1% |
| Other Certificated Salaries | | 1900 | 13,386.55 | 156,028.01 | 169,414.56 | 14,628.00 | 249,896.00 | 264,524.00 | 56.1% |
| TOTAL, CERTIFICATED SALARIES | | | 25,528,308.61 | 6,557,472.23 | 32,085,780.84 | 26,725,964.00 | 6,705,994.00 | 33,431,958.00 | 4.2% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 255,677.52 | 1,672,488.43 | 1,928,165.95 | 0.00 | 2,417,602.00 | 2,417,602.00 | 25.4% |
| Classified Support Salaries | | 2200 | 2,304,982.95 | 1,987,745.31 | 4,292,728.26 | 2,267,512.00 | 1,806,747.00 | 4,074,259.00 | -5.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 832,263.12 | 246,878.59 | 1,079,141.71 | 1,085,470.00 | 295,267.00 | 1,380,737.00 | 27.9% |
| Clerical, Technical and Office Salaries | | 2400 | 2,592,308.06 | 296,273.10 | 2,888,581.16 | 2,692,856.00 | 296,706.00 | 2,989,562.00 | 3.5% |
| Other Classified Salaries | | 2900 | 236,707.10 | 163,375.81 | 400,082.91 | 87,096.00 | 89,262.00 | 176,358.00 | -55.9% |
| TOTAL, CLASSIFIED SALARIES | | | 6,221,938.75 | 4,366,761.24 | 10,588,699.99 | 6,132,934.00 | 4,905,584.00 | 11,038,518.00 | 4.2% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 4,634,729.05 | 3,967,129.89 | 8,601,858.94 | 5,063,710.00 | 4,170,110.00 | 9,233,820.00 | 7.3% |
| PERS | | 3201-3202 | 1,451,095.37 | 1,146,344.70 | 2,597,440.07 | 1,676,267.00 | 1,385,642.00 | 3,061,909.00 | 17.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 848,986.70 | 444,359.89 | 1,293,346.59 | 846,866.00 | 539,778.00 | 1,386,644.00 | 7.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,064,341.40 | 567,005.69 | 1,631,347.09 | 1,017,069.00 | 591,884.00 | 1,608,953.00 | -1.4% |
| Unemployment Insurance | | 3501-3502 | (95,828.13) | 5,471.71 | (90,356.42) | 16,491.00 | 5,830.00 | 22,321.00 | -124.7% |
| Workers' Compensation | | 3601-3602 | 744,662.47 | 257,020.49 | 1,001,682.96 | 770,709.00 | 271,566.00 | 1,042,275.00 | 4.1% |
| OPEB, Allocated | | 3701-3702 | 647,497.40 | 223,952.04 | 871,449.44 | 670,161.00 | 235,566.00 | 905,727.00 | 3.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 9,488.53 | 0.00 | 9,488.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 9,304,972.79 | 6,611,284.41 | 15,916,257.20 | 10,061,273.00 | 7,200,376.00 | 17,261,649.00 | 8.5% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 311,855.22 | 311,855.22 | 0.00 | 117,322.00 | 117,322.00 | -62.4% |
| Books and Other Reference Materials | | 4200 | 38,281.42 | 39,908.39 | 78,189.81 | 17,118.00 | 19,081.00 | 36,199.00 | -53.7% |
| Materials and Supplies | | 4300 | 779,988.87 | 412,052.85 | 1,192,041.72 | 1,139,288.00 | 901,510.00 | 2,040,798.00 | 71.2% |
| Noncapitalized Equipment | | 4400 | 63,694.65 | 296,351.74 | 360,046.39 | 33,880.00 | 52,656.00 | 86,536.00 | -76.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 881,964.94 | 1,060,168.20 | 1,942,133.14 | 1,190,286.00 | 1,090,569.00 | 2,280,855.00 | 17.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 255,761.92 | 8,939,496.76 | 9,195,258.68 | 462,955.00 | 7,780,872.00 | 8,243,827.00 | -10.3% |
| Travel and Conferences | | 5200 | 58,336.79 | 40,391.68 | 98,728.47 | 64,917.00 | 15,343.00 | 80,260.00 | -18.7% |
| Dues and Memberships | | 5300 | 38,639.58 | 820.00 | 39,459.58 | 35,780.00 | 1,500.00 | 37,280.00 | -5.5% |
| Insurance | | 5400 - 5450 | 740,324.00 | 0.00 | 740,324.00 | 629,275.00 | 0.00 | 629,275.00 | -15.0% |
| Operations and Housekeeping Services | | 5500 | 2,450,709.35 | 18,342.00 | 2,469,051.35 | 2,637,946.00 | 8,000.00 | 2,645,946.00 | 7.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 447,150.18 | 1,284,885.79 | 1,732,035.97 | 614,388.00 | 690,500.00 | 1,304,888.00 | -24.7% |
| Transfers of Direct Costs | | 5710 | (151,427.65) | 151,427.65 | 0.00 | (176,400.00) | 176,400.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 21,514.46 | 295,248.25 | 316,762.71 | (6,890.00) | 700.00 | (6,190.00) | -102.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,464,311.84 | 1,630,250.58 | 4,094,562.42 | 2,331,065.00 | 1,951,883.00 | 4,282,948.00 | 4.6% |
| Communications | | 5900 | 476,235.19 | 13,480.71 | 489,715.90 | 372,714.00 | 13,855.00 | 386,569.00 | -21.1% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,801,555.66 | 12,374,343.42 | 19,175,899.08 | 6,965,750.00 | 10,639,053.00 | 17,604,803.00 | -8.2% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 29,207.62 | 294,021.18 | 323,228.80 | 24,310.00 | 0.00 | 24,310.00 | -92.5% |
| 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 | 0.00 | 0.00 | 0.00 | 25,500.00 | 0.00 | 25,500.00 | New |
| Equipment Replacement | | 6500 | 99,828.62 | 270,053.09 | 369,881.71 | 84,895.00 | 0.00 | 84,895.00 | -77.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 129,036.24 | 564,074.27 | 693,110.51 | 134,705.00 | 0.00 | 134,705.00 | -80.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 2,465.00 | 0.00 | 2,465.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 969,359.00 | 0.00 | 969,359.00 | 969,359.00 | 0.00 | 969,359.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 971,824.00 | 0.00 | 971,824.00 | 969,359.00 | 0.00 | 969,359.00 | -0.3% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,238,728.06) | 1,238,728.06 | 0.00 | (1,340,665.00) | 1,340,665.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (128,693.77) | 0.00 | (128,693.77) | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,367,421.83) | 1,238,728.06 | (128,693.77) | (1,340,665.00) | 1,340,665.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 48,472,179.16 | 32,772,831.83 | 81,245,010.99 | 50,839,606.00 | 31,882,241.00 | 82,721,847.00 | 1.8% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 505.66 | 0.00 | 505.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | | 505.66 | 0.00 | 505.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (12,601,111.59) | 12,601,111.59 | 0.00 | (15,686,254.00) | 15,686,254.00 | 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 | | | (12,601,111.59) | 12,601,111.59 | 0.00 | (15,686,254.00) | 15,686,254.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (12,601,617.25) | 12,601,111.59 | (505.66) | (15,686,254.00) | 15,686,254.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals Unrestricted (A) | 2023-24 Unaudited Actuals Restricted (B) | 2023-24 Unaudited Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 59,499,598.60 | 408,363.00 | 59,907,961.60 | 59,866,256.00 | 404,239.00 | 60,270,495.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,054,083.64 | 2,054,083.64 | 0.00 | 2,277,867.00 | 2,277,867.00 | 10.9% |
| 3) Other State Revenue | | 8300-8599 | 1,520,214.04 | 8,492,825.97 | 10,013,040.01 | 1,096,117.00 | 7,720,112.00 | 8,816,229.00 | -12.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,324,575.22 | 6,354,480.88 | 8,679,056.10 | 773,482.00 | 4,989,388.00 | 5,762,870.00 | -33.6% |
| 5) TOTAL, REVENUES | | | 63,344,387.86 | 17,309,753.49 | 80,654,141.35 | 61,735,855.00 | 15,391,606.00 | 77,127,461.00 | -4.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 28,069,695.20 | 17,380,709.80 | 45,450,405.00 | 29,591,434.00 | 16,838,201.00 | 46,429,635.00 | 2.2% |
| 2) Instruction - Related Services | 2000-2999 | | 5,553,974.02 | 2,930,002.32 | 8,483,976.34 | 5,285,233.00 | 3,072,335.00 | 8,357,568.00 | -1.5% |
| 3) Pupil Services | 3000-3999 | | 2,082,707.31 | 7,173,047.63 | 9,255,754.94 | 2,725,040.00 | 7,223,797.00 | 9,948,837.00 | 7.5% |
| 4) Ancillary Services | 4000-4999 | | 636,748.34 | 29,616.32 | 666,364.66 | 431,190.00 | 458,206.00 | 889,396.00 | 33.5% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 3,732.95 | 0.00 | 3,732.95 | 1,123.00 | 0.00 | 1,123.00 | -69.9% |
| 7) General Administration | 7000-7999 | | 4,236,250.14 | 1,438,390.18 | 5,674,640.32 | 4,842,320.00 | 1,381,595.00 | 6,223,915.00 | 9.7% |
| 8) Plant Services | 8000-8999 | | 6,917,247.20 | 3,821,065.58 | 10,738,312.78 | 6,993,907.00 | 2,908,107.00 | 9,902,014.00 | -7.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 971,824.00 | 0.00 | 971,824.00 | 969,359.00 | 0.00 | 969,359.00 | -0.3% |
| 10) TOTAL, EXPENDITURES | | | 48,472,179.16 | 32,772,831.83 | 81,245,010.99 | 50,839,606.00 | 31,882,241.00 | 82,721,847.00 | 1.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 14,872,208.70 | (15,463,078.34) | (590,869.64) | 10,896,249.00 | (16,490,635.00) | (5,594,386.00) | 846.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 505.66 | 0.00 | 505.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (12,601,111.59) | 12,601,111.59 | 0.00 | (15,686,254.00) | 15,686,254.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (12,601,617.25) | 12,601,111.59 | (505.66) | (15,686,254.00) | 15,686,254.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,270,591.45 | (2,861,966.75) | (591,375.30) | (4,790,005.00) | (804,381.00) | (5,594,386.00) | 846.0% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,182,964.71 | 14,251,466.52 | 34,434,431.23 | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | -1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,453,556.16 | 11,389,499.77 | 33,843,055.93 | 17,663,551.16 | 10,585,118.77 | 28,248,669.93 | -16.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 22,127.04 | 0.00 | 22,127.04 | 22,127.00 | 0.00 | 22,127.00 | 0.0% |
| Stores | | 9712 | 112,374.09 | 0.00 | 112,374.09 | 112,374.00 | 0.00 | 112,374.00 | 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 | 11,389,499.77 | 11,389,499.77 | 0.00 | 10,799,581.85 | 10,799,581.85 | -5.2% |
| 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 | 16,807,006.00 | 0.00 | 16,807,006.00 | 14,117,006.00 | 0.00 | 14,117,006.00 | -16.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 658,829.00 | 0.00 | 658,829.00 | 658,829.00 | 0.00 | 658,829.00 | 0.0% |
| LCAP and Local Revenue Carryover | 0000 | 9780 | *658,829.00* | | *658,829.00* | | | *0.00* | |
| LCAP and Local Revenue Carryover | 0000 | 9780 | | | *0.00* | *658,829.00* | | *658,829.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,437,350.00 | 0.00 | 2,437,350.00 | 2,481,655.00 | 0.00 | 2,481,655.00 | 1.8% |
| Unassigned/Unappropriated Amount | | 9790 | 2,415,870.03 | 0.00 | 2,415,870.03 | 271,560.16 | (214,463.08) | 57,097.08 | -97.6% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 72,640.65 | 72,640.65 |
| 6266 | Educator Effectiveness, FY 2021-22 | 360,969.37 | 0.00 |
| 6300 | Lottery: Instructional Materials | 1,163,555.59 | 1,163,555.59 |
| 6318 | Antibias Education Grant | 146,006.48 | 146,006.48 |
| 6331 | CA Community Schools Partnership Act - Planning Grant | 191,343.56 | 191,343.56 |
| 6512 | Special Ed: Mental Health Services | 25,436.25 | 25,436.25 |
| 6547 | Special Education Early Intervention Preschool Grant | 184,480.77 | 184,480.77 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 1,388,214.78 | 1,388,214.78 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 706,107.00 | 1,412,213.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 192,944.61 | 192,944.61 |
| 7311 | Classified School Employee Professional Development Block Grant | 8,607.53 | 8,607.53 |
| 7399 | LCFF Equity Multiplier | 124,208.00 | 0.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 25,360.53 | 25,360.53 |
| 7435 | Learning Recovery Emergency Block Grant | 1,076,864.55 | 0.00 |
| 7810 | Other Restricted State | 43,824.42 | 43,824.42 |
| 8210 | Student Activity Funds | 260,508.96 | 260,508.96 |
| 9010 | Other Restricted Local | 5,418,426.72 | 5,684,444.72 |
| Total, Restricted Balance | | 11,389,499.77 | 10,799,581.85 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 257,825.00 | 259,810.00 | 0.8% |
| 4) Other Local Revenue | | 8600-8799 | 38,315.17 | 34,799.00 | -9.2% |
| 5) TOTAL, REVENUES | | | 296,140.17 | 294,609.00 | -0.5% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 103,620.44 | 110,131.00 | 6.3% |
| 2) Classified Salaries | | 2000-2999 | 64,711.55 | 62,709.00 | -3.1% |
| 3) Employee Benefits | | 3000-3999 | 65,480.89 | 70,214.00 | 7.2% |
| 4) Books and Supplies | | 4000-4999 | 19,517.75 | 21,701.00 | 11.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 35,100.25 | 41,700.00 | 18.8% |
| 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 | 12,372.07 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 300,802.95 | 306,455.00 | 1.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (4,662.78) | (11,846.00) | 154.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,662.78) | (11,846.00) | 154.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 94,113.95 | 89,451.17 | -5.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 94,113.95 | 89,451.17 | -5.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 94,113.95 | 89,451.17 | -5.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 89,451.17 | 77,605.17 | -13.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 83,420.12 | 71,961.12 | -13.7% |
| 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 | 6,031.05 | 5,644.05 | -6.4% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 82,691.66 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (836.00) | | |
| b) in Banks | | 9120 | (90.83) | | |
| 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 | 21,464.00 | | |
| 4) Due from Grantor Government | | 9290 | 478.00 | | |
| 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 | | | 103,706.83 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 1,883.59 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 12,372.07 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 14,255.66 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 89,451.17 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 249,149.00 | 249,149.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 8,676.00 | 10,661.00 | 22.9% |
| TOTAL, OTHER STATE REVENUE | | | 257,825.00 | 259,810.00 | 0.8% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,061.31 | 2,909.00 | -5.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,072.62 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 32,481.24 | 31,390.00 | -3.4% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 700.00 | 500.00 | -28.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 38,315.17 | 34,799.00 | -9.2% |
| TOTAL, REVENUES | | | 296,140.17 | 294,609.00 | -0.5% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 86,817.50 | 93,000.00 | 7.1% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 16,802.94 | 17,131.00 | 2.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 103,620.44 | 110,131.00 | 6.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 9,460.00 | 10,230.00 | 8.1% |
| 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 | 55,251.55 | 52,479.00 | -5.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 64,711.55 | 62,709.00 | -3.1% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 24,811.83 | 30,853.00 | 24.3% |
| PERS | | 3201-3202 | 13,608.93 | 14,196.00 | 4.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,414.32 | 6,362.00 | -0.8% |
| Health and Welfare Benefits | | 3401-3402 | 13,154.70 | 13,219.00 | 0.5% |
| Unemployment Insurance | | 3501-3502 | 84.18 | 89.00 | 5.7% |
| Workers' Compensation | | 3601-3602 | 3,955.86 | 4,065.00 | 2.8% |
| OPEB, Allocated | | 3701-3702 | 3,451.07 | 1,430.00 | -58.6% |
| 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 | | | 65,480.89 | 70,214.00 | 7.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 741.75 | 501.00 | -32.5% |
| Materials and Supplies | | 4300 | 7,857.60 | 9,200.00 | 17.1% |
| Noncapitalized Equipment | | 4400 | 10,918.40 | 12,000.00 | 9.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 19,517.75 | 21,701.00 | 11.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 15,317.47 | 21,064.00 | 37.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,141.98 | 3,116.00 | 45.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 249.22 | 295.00 | 18.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,391.58 | 17,225.00 | -1.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 35,100.25 | 41,700.00 | 18.8% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 12,372.07 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 12,372.07 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 300,802.95 | 306,455.00 | 1.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 257,825.00 | 259,810.00 | 0.8% |
| 4) Other Local Revenue | | 8600-8799 | 38,315.17 | 34,799.00 | -9.2% |
| 5) TOTAL, REVENUES | | | 296,140.17 | 294,609.00 | -0.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 160,463.54 | 174,891.00 | 9.0% |
| 2) Instruction - Related Services | 2000-2999 | | 112,649.87 | 110,500.00 | -1.9% |
| 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 | | 12,372.07 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 15,317.47 | 21,064.00 | 37.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 300,802.95 | 306,455.00 | 1.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (4,662.78) | (11,846.00) | 154.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,662.78) | (11,846.00) | 154.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 94,113.95 | 89,451.17 | -5.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 94,113.95 | 89,451.17 | -5.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 94,113.95 | 89,451.17 | -5.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 89,451.17 | 77,605.17 | -13.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 83,420.12 | 71,961.12 | -13.7% |
| 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 | 6,031.05 | 5,644.05 | -6.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 2,190.00 | 2,190.00 |
| 6391 | Adult Education Program | 81,230.12 | 69,771.12 |
| Total, Restricted Balance | | 83,420.12 | 71,961.12 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 157,697.89 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 128,052.35 | 102,714.00 | -19.8% |
| 5) TOTAL, REVENUES | | | 285,750.24 | 102,714.00 | -64.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 61,818.19 | 68,943.00 | 11.5% |
| 3) Employee Benefits | | 3000-3999 | 33,387.77 | 36,039.00 | 7.9% |
| 4) Books and Supplies | | 4000-4999 | 305,940.10 | 1,300.00 | -99.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (257,053.87) | 44,077.00 | -117.1% |
| 6) Capital Outlay | | 6000-6999 | 70,492.15 | 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 | 7,686.00 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 222,270.34 | 150,359.00 | -32.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 63,479.90 | (47,645.00) | -175.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 63,479.90 | (47,645.00) | -175.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 713,518.00 | 776,997.90 | 8.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 713,518.00 | 776,997.90 | 8.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 713,518.00 | 776,997.90 | 8.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 776,997.90 | 729,352.90 | -6.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 777,293.20 | 762,219.20 | -1.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (295.30) | (32,866.30) | 11,029.8% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 611,788.34 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (6,185.00) | | |
| b) in Banks | | 9120 | 16,815.40 | | |
| 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 | 4,930.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 157,697.89 | | |
| 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 | | | 785,046.63 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 82.02 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 7,966.71 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 8,048.73 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 776,997.90 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 157,697.89 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 157,697.89 | 0.00 | -100.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,952.56 | 8,600.00 | -56.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 7,191.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 84,771.79 | 77,977.00 | -8.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 16,137.00 | 16,137.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 128,052.35 | 102,714.00 | -19.8% |
| TOTAL, REVENUES | | | 285,750.24 | 102,714.00 | -64.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 34,300.30 | 46,896.00 | 36.7% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 12,921.57 | 6,836.00 | -47.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 11,841.12 | 12,074.00 | 2.0% |
| Clerical, Technical and Office Salaries | | 2400 | 2,755.20 | 3,137.00 | 13.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 61,818.19 | 68,943.00 | 11.5% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 15,016.99 | 18,019.00 | 20.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,145.93 | 4,730.00 | 14.1% |
| Health and Welfare Benefits | | 3401-3402 | 11,474.16 | 10,210.00 | -11.0% |
| Unemployment Insurance | | 3501-3502 | 30.76 | 38.00 | 23.5% |
| Workers' Compensation | | 3601-3602 | 1,452.78 | 1,625.00 | 11.9% |
| OPEB, Allocated | | 3701-3702 | 1,267.15 | 1,417.00 | 11.8% |
| 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 | | | 33,387.77 | 36,039.00 | 7.9% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,242.85 | 1,300.00 | 4.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 304,697.25 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 305,940.10 | 1,300.00 | -99.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 34,402.22 | 40,397.00 | 17.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,047.63 | 2,800.00 | 36.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (293,503.72) | 880.00 | -100.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (257,053.87) | 44,077.00 | -117.1% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 70,492.15 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 70,492.15 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 7,686.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 7,686.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 222,270.34 | 150,359.00 | -32.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 157,697.89 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 128,052.35 | 102,714.00 | -19.8% |
| 5) TOTAL, REVENUES | | | 285,750.24 | 102,714.00 | -64.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 54,066.35 | 74,107.00 | 37.1% |
| 2) Instruction - Related Services | 2000-2999 | | 19,330.42 | 20,781.00 | 7.5% |
| 3) Pupil Services | 3000-3999 | | 106,785.35 | 15,074.00 | -85.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 7,686.00 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 34,402.22 | 40,397.00 | 17.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 222,270.34 | 150,359.00 | -32.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 63,479.90 | (47,645.00) | -175.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 63,479.90 | (47,645.00) | -175.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 713,518.00 | 776,997.90 | 8.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 713,518.00 | 776,997.90 | 8.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 713,518.00 | 776,997.90 | 8.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 776,997.90 | 729,352.90 | -6.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 777,293.20 | 762,219.20 | -1.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (295.30) | (32,866.30) | 11,029.8% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---|---|---|---|
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 777,293.20 | 762,219.20 |
| Total, Restricted Balance | | 777,293.20 | 762,219.20 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,493,231.45 | 1,974,343.00 | -20.8% |
| 3) Other State Revenue | | 8300-8599 | 1,803,013.49 | 2,029,162.00 | 12.5% |
| 4) Other Local Revenue | | 8600-8799 | 161,433.83 | 89,869.00 | -44.3% |
| 5) TOTAL, REVENUES | | | 4,457,678.77 | 4,093,374.00 | -8.2% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,218,342.06 | 1,310,772.00 | 7.6% |
| 3) Employee Benefits | | 3000-3999 | 587,994.55 | 666,251.00 | 13.3% |
| 4) Books and Supplies | | 4000-4999 | 1,388,461.73 | 1,741,685.00 | 25.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 145,903.26 | 203,173.00 | 39.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 108,635.70 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 3,449,337.30 | 3,921,881.00 | 13.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,008,341.47 | 171,493.00 | -83.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 505.66 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 505.66 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,008,847.13 | 171,493.00 | -83.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,472,982.84 | 3,588,724.30 | 45.1% |
| b) Audit Adjustments | | 9793 | 106,894.33 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,579,877.17 | 3,588,724.30 | 39.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,579,877.17 | 3,588,724.30 | 39.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,588,724.30 | 3,760,217.30 | 4.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 55,612.44 | 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 | 3,303,324.93 | 3,549,066.37 | 7.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 229,786.93 | 211,150.93 | -8.1% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,346,454.19 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (33,833.00) | | |
| b) in Banks | | 9120 | 13,134.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 411,985.63 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 3) Accounts Receivable | | 9200 | 118,371.60 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 786.37 | | |
| 6) Stores | | 9320 | 55,612.44 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,912,511.23 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 26,981.10 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 266,333.59 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 30,472.24 | | |
| 6) TOTAL, LIABILITIES | | | 323,786.93 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 3,588,724.30 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 2,493,231.45 | 1,974,343.00 | -20.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,493,231.45 | 1,974,343.00 | -20.8% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 1,803,013.49 | 2,029,162.00 | 12.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,803,013.49 | 2,029,162.00 | 12.5% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 41,062.33 | 42,800.00 | 4.2% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 80,336.07 | 30,040.00 | -62.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 20,172.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 19,863.43 | 17,029.00 | -14.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 161,433.83 | 89,869.00 | -44.3% |
| TOTAL, REVENUES | | | 4,457,678.77 | 4,093,374.00 | -8.2% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 799,033.45 | 846,284.00 | 5.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 342,082.25 | 386,271.00 | 12.9% |
| Clerical, Technical and Office Salaries | | 2400 | 76,888.86 | 78,217.00 | 1.7% |
| Other Classified Salaries | | 2900 | 337.50 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,218,342.06 | 1,310,772.00 | 7.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 269,608.07 | 325,435.00 | 20.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 86,287.39 | 94,739.00 | 9.8% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Health and Welfare Benefits | | 3401-3402 | 178,105.71 | 189,319.00 | 6.3% |
| Unemployment Insurance | | 3501-3502 | 609.25 | 669.00 | 9.8% |
| Workers' Compensation | | 3601-3602 | 28,511.76 | 30,815.00 | 8.1% |
| OPEB, Allocated | | 3701-3702 | 24,872.37 | 25,274.00 | 1.6% |
| 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 | | | 587,994.55 | 666,251.00 | 13.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 172,321.41 | 170,810.00 | -0.9% |
| Noncapitalized Equipment | | 4400 | 7,877.62 | 5,000.00 | -36.5% |
| Food | | 4700 | 1,208,262.70 | 1,565,875.00 | 29.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,388,461.73 | 1,741,685.00 | 25.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,375.84 | 2,635.00 | 10.9% |
| Dues and Memberships | | 5300 | 841.00 | 850.00 | 1.1% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 67,617.34 | 79,143.00 | 17.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 72,638.96 | 86,176.00 | 18.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (23,508.21) | 5,015.00 | -121.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,865.07 | 23,834.00 | 14.2% |
| Communications | | 5900 | 5,073.26 | 5,520.00 | 8.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 145,903.26 | 203,173.00 | 39.3% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 108,635.70 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 108,635.70 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 3,449,337.30 | 3,921,881.00 | 13.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 505.66 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 505.66 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 505.66 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,493,231.45 | 1,974,343.00 | -20.8% |
| 3) Other State Revenue | | 8300-8599 | 1,803,013.49 | 2,029,162.00 | 12.5% |
| 4) Other Local Revenue | | 8600-8799 | 161,433.83 | 89,869.00 | -44.3% |
| 5) TOTAL, REVENUES | | | 4,457,678.77 | 4,093,374.00 | -8.2% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 3,171,433.88 | 3,699,360.00 | 16.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | (7,345.67) | 35,665.00 | -585.5% |
| 7) General Administration | 7000-7999 | | 108,635.70 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 176,613.39 | 186,856.00 | 5.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,449,337.30 | 3,921,881.00 | 13.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,008,341.47 | 171,493.00 | -83.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 505.66 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 505.66 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,008,847.13 | 171,493.00 | -83.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,472,982.84 | 3,588,724.30 | 45.1% |
| b) Audit Adjustments | | 9793 | 106,894.33 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,579,877.17 | 3,588,724.30 | 39.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,579,877.17 | 3,588,724.30 | 39.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,588,724.30 | 3,760,217.30 | 4.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 55,612.44 | 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 | 3,303,324.93 | 3,549,066.37 | 7.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 229,786.93 | 211,150.93 | -8.1% |
| 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) | 2,837,962.21 | 3,083,703.65 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 328,712.31 | 328,712.31 |
| 7033 | Child Nutrition: School Food Best Practices Apportionment | 136,650.41 | 136,650.41 |
| Total, Restricted Balance | | 3,303,324.93 | 3,549,066.37 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 106,350.08 | 35,000.00 | -67.1% |
| 5) TOTAL, REVENUES | | | 106,350.08 | 35,000.00 | -67.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 106,350.08 | 35,000.00 | -67.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 106,350.08 | 35,000.00 | -67.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,306,078.94 | 2,412,429.02 | 4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,306,078.94 | 2,412,429.02 | 4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,306,078.94 | 2,412,429.02 | 4.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,412,429.02 | 2,447,429.02 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 2,412,429.02 | 2,447,429.02 | 1.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,417,578.02 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (24,442.00) | | |
| 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 | 19,293.00 | | |
| 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 | | | 2,412,429.02 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 2,412,429.02 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 74,399.49 | 35,000.00 | -53.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 31,950.59 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 106,350.08 | 35,000.00 | -67.1% |
| TOTAL, REVENUES | | | 106,350.08 | 35,000.00 | -67.1% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 106,350.08 | 35,000.00 | -67.1% |
| 5) TOTAL, REVENUES | | | 106,350.08 | 35,000.00 | -67.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 106,350.08 | 35,000.00 | -67.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 106,350.08 | 35,000.00 | -67.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,306,078.94 | 2,412,429.02 | 4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,306,078.94 | 2,412,429.02 | 4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,306,078.94 | 2,412,429.02 | 4.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,412,429.02 | 2,447,429.02 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,412,429.02 | 2,447,429.02 | 1.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 746.60 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 746.60 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 466.40 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 56.46 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,313.65 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 6,542.65 | 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 | | | 14,379.16 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (13,632.56) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (13,632.56) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,632.56 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,632.56 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,632.56 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,453.06 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 89.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 10,542.06 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 4,000.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 6,542.06 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 10,542.06 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 370.60 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 376.00 | 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 | | | 746.60 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 746.60 | 0.00 | -100.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 466.40 | 0.00 | -100.0% |
| 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 | | | 466.40 | 0.00 | -100.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 35.67 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | .26 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 10.97 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 9.56 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 56.46 | 0.00 | -100.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,313.65 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,313.65 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,542.65 | 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% |
| TOTAL, CAPITAL OUTLAY | | | 6,542.65 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,379.16 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 746.60 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 746.60 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 14,379.16 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 14,379.16 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (13,632.56) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (13,632.56) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,632.56 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,632.56 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,632.56 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,097,028.44 | 700,000.00 | -66.6% |
| 5) TOTAL, REVENUES | | | 2,097,028.44 | 700,000.00 | -66.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 81,966.96 | 40,000.00 | -51.2% |
| 6) Capital Outlay | | 6000-6999 | 3,051,694.62 | 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 | | | 3,133,661.58 | 40,000.00 | -98.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,036,633.14) | 660,000.00 | -163.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,036,633.14) | 660,000.00 | -163.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,423,035.48 | 14,386,402.34 | -6.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,423,035.48 | 14,386,402.34 | -6.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,423,035.48 | 14,386,402.34 | -6.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,386,402.34 | 15,046,402.34 | 4.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,651,019.63 | 3,341,019.63 | 26.0% |
| 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 | 11,735,382.71 | 11,705,382.71 | -0.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 14,586,423.10 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (147,470.00) | | |
| 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 | 114,191.00 | | |
| 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 | | | 14,553,144.10 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 166,741.76 | | |
| 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 | | | 166,741.76 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 14,386,402.34 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 453,965.94 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 265,266.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,377,796.50 | 700,000.00 | -49.2% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,097,028.44 | 700,000.00 | -66.6% |
| TOTAL, REVENUES | | | 2,097,028.44 | 700,000.00 | -66.6% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 81,966.96 | 40,000.00 | -51.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 81,966.96 | 40,000.00 | -51.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 304,260.64 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 41,119.56 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,250,991.12 | 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 | 1,455,323.30 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,051,694.62 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,133,661.58 | 40,000.00 | -98.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,097,028.44 | 700,000.00 | -66.6% |
| 5) TOTAL, REVENUES | | | 2,097,028.44 | 700,000.00 | -66.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 | | 3,133,661.58 | 40,000.00 | -98.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,133,661.58 | 40,000.00 | -98.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (1,036,633.14) | 660,000.00 | -163.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,036,633.14) | 660,000.00 | -163.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,423,035.48 | 14,386,402.34 | -6.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,423,035.48 | 14,386,402.34 | -6.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,423,035.48 | 14,386,402.34 | -6.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,386,402.34 | 15,046,402.34 | 4.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,651,019.63 | 3,341,019.63 | 26.0% |
| 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 | 11,735,382.71 | 11,705,382.71 | -0.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 2,651,019.63 | 3,341,019.63 |
| Total, Restricted Balance | | 2,651,019.63 | 3,341,019.63 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 397,827.46 | 163,212.00 | -59.0% |
| 5) TOTAL, REVENUES | | | 397,827.46 | 163,212.00 | -59.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 15,430.31 | 14,672.00 | -4.9% |
| 3) Employee Benefits | | 3000-3999 | 5,728.71 | 5,640.00 | -1.5% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 135,361.00 | 30,000.00 | -77.8% |
| 6) Capital Outlay | | 6000-6999 | 238,224.10 | 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 | | | 394,744.12 | 50,312.00 | -87.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 3,083.34 | 112,900.00 | 3,561.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 3,083.34 | 112,900.00 | 3,561.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,626,875.50 | 8,629,958.84 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,626,875.50 | 8,629,958.84 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,626,875.50 | 8,629,958.84 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,629,958.84 | 8,742,858.84 | 1.3% |
| 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 | 7,372,695.50 | 7,322,383.50 | -0.7% |
| 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 | 1,257,263.34 | 1,420,475.34 | 13.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 8,649,046.17 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (87,442.00) | | |
| 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 | 69,184.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 8,630,788.17 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 829.33 | | |
| 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 | | | 829.33 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 8,629,958.84 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 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 | 272,010.46 | 163,212.00 | -40.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 125,817.00 | 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 | | | 397,827.46 | 163,212.00 | -59.0% |
| TOTAL, REVENUES | | | 397,827.46 | 163,212.00 | -59.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 15,430.31 | 14,672.00 | -4.9% |
| 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 | | | 15,430.31 | 14,672.00 | -4.9% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,918.65 | 3,969.00 | 1.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,076.89 | 1,017.00 | -5.6% |
| Health and Welfare Benefits | | 3401-3402 | 46.51 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 7.80 | 8.00 | 2.6% |
| Workers' Compensation | | 3601-3602 | 362.55 | 345.00 | -4.8% |
| OPEB, Allocated | | 3701-3702 | 316.31 | 301.00 | -4.8% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,728.71 | 5,640.00 | -1.5% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 81,967.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 37,153.34 | 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 | 16,240.66 | 30,000.00 | 84.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 135,361.00 | 30,000.00 | -77.8% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 69,150.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 86,532.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 15,953.26 | 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 | 66,588.84 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 238,224.10 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 394,744.12 | 50,312.00 | -87.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 397,827.46 | 163,212.00 | -59.0% |
| 5) TOTAL, REVENUES | | | 397,827.46 | 163,212.00 | -59.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 394,744.12 | 50,312.00 | -87.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 394,744.12 | 50,312.00 | -87.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 3,083.34 | 112,900.00 | 3,561.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 3,083.34 | 112,900.00 | 3,561.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,626,875.50 | 8,629,958.84 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,626,875.50 | 8,629,958.84 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,626,875.50 | 8,629,958.84 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,629,958.84 | 8,742,858.84 | 1.3% |
| 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 | 7,372,695.50 | 7,322,383.50 | -0.7% |
| 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 | 1,257,263.34 | 1,420,475.34 | 13.0% |
| 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 | 7,372,695.50 | 7,322,383.50 |
| Total, Restricted Balance | | 7,372,695.50 | 7,322,383.50 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 40,547.99 | 43,400.00 | 7.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,039,437.70 | 11,304,147.00 | 2.4% |
| 5) TOTAL, REVENUES | | | 11,079,985.69 | 11,347,547.00 | 2.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 10,551,080.10 | 10,901,238.00 | 3.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,551,080.10 | 10,901,238.00 | 3.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 528,905.59 | 446,309.00 | -15.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 528,905.59 | 446,309.00 | -15.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,088,081.75 | 10,616,987.34 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,088,081.75 | 10,616,987.34 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,088,081.75 | 10,616,987.34 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,616,987.34 | 11,063,296.34 | 4.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 10,724,820.52 | 11,171,129.52 | 4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (107,833.18) | (107,833.18) | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,659,006.20 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (107,833.18) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 65,814.32 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 10,616,987.34 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 10,616,987.34 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 40,547.99 | 43,400.00 | 7.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 40,547.99 | 43,400.00 | 7.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 9,479,016.65 | 9,574,547.00 | 1.0% |
| Unsecured Roll | | 8612 | 874,414.15 | 972,600.00 | 11.2% |
| Prior Years' Taxes | | 8613 | (25,939.58) | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 371,784.64 | 634,700.00 | 70.7% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 201,331.02 | 122,300.00 | -39.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 138,830.82 | 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 | | | 11,039,437.70 | 11,304,147.00 | 2.4% |
| TOTAL, REVENUES | | | 11,079,985.69 | 11,347,547.00 | 2.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 6,257,184.65 | 6,661,530.00 | 6.5% |
| Bond Interest and Other Service Charges | | 7434 | 4,293,895.45 | 4,239,708.00 | -1.3% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 10,551,080.10 | 10,901,238.00 | 3.3% |
| TOTAL, EXPENDITURES | | | 10,551,080.10 | 10,901,238.00 | 3.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 40,547.99 | 43,400.00 | 7.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,039,437.70 | 11,304,147.00 | 2.4% |
| 5) TOTAL, REVENUES | | | 11,079,985.69 | 11,347,547.00 | 2.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 10,551,080.10 | 10,901,238.00 | 3.3% |
| 10) TOTAL, EXPENDITURES | | | 10,551,080.10 | 10,901,238.00 | 3.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 528,905.59 | 446,309.00 | -15.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 528,905.59 | 446,309.00 | -15.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,088,081.75 | 10,616,987.34 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,088,081.75 | 10,616,987.34 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,088,081.75 | 10,616,987.34 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,616,987.34 | 11,063,296.34 | 4.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 10,724,820.52 | 11,171,129.52 | 4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (107,833.18) | (107,833.18) | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 10,724,820.52 | 11,171,129.52 |
| Total, Restricted Balance | | 10,724,820.52 | 11,171,129.52 |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,838,375.67 | 1,615,443.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 1,838,375.67 | 1,615,443.00 | -12.1% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,317,561.05 | 1,478,847.00 | 12.2% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,317,561.05 | 1,478,847.00 | 12.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 520,814.62 | 136,596.00 | -73.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 520,814.62 | 136,596.00 | -73.8% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,595,393.86 | 5,116,208.48 | 11.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,595,393.86 | 5,116,208.48 | 11.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,595,393.86 | 5,116,208.48 | 11.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 5,116,208.48 | 5,252,804.48 | 2.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 5,116,208.48 | 5,252,804.48 | 2.7% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,141,173.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (51,978.00) | | |
| b) in Banks | | 9120 | 889.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 4,280.45 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 40,434.00 | | |
| 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) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 5,134,798.53 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 8,590.05 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 10,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 18,590.05 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 5,116,208.48 | | |
| **OTHER STATE REVENUE** | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 152,257.90 | 70,165.00 | -53.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 58,687.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 1,671,134.76 | 1,545,278.00 | -7.5% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | (43,703.99) | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,838,375.67 | 1,615,443.00 | -12.1% |
| TOTAL, REVENUES | | | 1,838,375.67 | 1,615,443.00 | -12.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 693,388.00 | 693,388.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 624,173.05 | 785,459.00 | 25.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,317,561.05 | 1,478,847.00 | 12.2% |
| **DEPRECIATION AND AMORTIZATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,317,561.05 | 1,478,847.00 | 12.2% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,838,375.67 | 1,615,443.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 1,838,375.67 | 1,615,443.00 | -12.1% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,317,561.05 | 1,478,847.00 | 12.2% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,317,561.05 | 1,478,847.00 | 12.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 520,814.62 | 136,596.00 | -73.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 520,814.62 | 136,596.00 | -73.8% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,595,393.86 | 5,116,208.48 | 11.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,595,393.86 | 5,116,208.48 | 11.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,595,393.86 | 5,116,208.48 | 11.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 5,116,208.48 | 5,252,804.48 | 2.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 5,116,208.48 | 5,252,804.48 | 2.7% |

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

| Description | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 4,521.06 | 4,669.03 | 5,025.32 | 4,437.74 | 4,437.74 | 4,706.74 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 4,521.06 | 4,669.03 | 5,025.32 | 4,437.74 | 4,437.74 | 4,706.74 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 4,521.06 | 4,669.03 | 5,025.32 | 4,437.74 | 4,437.74 | 4,706.74 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

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

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

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| FEDERAL PROGRAM NAME | Title I, Part A | School Improvement | ESSER II | ESSER III Learning Loss | ESSER III State Reserve LL | SPED IDEA | SPED IDEA Private Schools |
| FEDERAL CATALOG NUMBER | 84.010 | 84.010 | 84.425D | 84.425U | 84.425 | 84.027 | 84.027 |
| RESOURCE CODE | 3010 | 3182 | 3212 | 3214 | 3219 | 3310 | 3311 |
| REVENUE OBJECT | 8290/8980 | 8290 | 8290 | 8290 | 8290 | 8181/8990 | 8990 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 38,942.87 | 377,549.48 | 3,204.00 | 49,205.29 | 353,380.18 | | |
| 2. a. Current Year Award | 582,369.00 | 174,382.00 | | | | 1,006,686.00 | |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | (65,877.87) | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 516,491.13 | 174,382.00 | 0.00 | 0.00 | 0.00 | 1,006,686.00 | 0.00 |
| 3. Required Matching Funds/Other | 26,935.00 | | | | | (156,660.00) | 5,657.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 582,369.00 | 551,931.48 | 3,204.00 | 49,205.29 | 353,380.18 | 850,026.00 | 5,657.00 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 3,204.00 | 49,204.29 | 23,859.18 | | |
| 6. Cash Received in Current Year | 582,369.00 | 168,465.54 | | | 56,532.00 | (156,660.00) | 5,657.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 582,369.00 | 168,465.54 | 3,204.00 | 49,204.29 | 80,391.18 | (156,660.00) | 5,657.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 489,180.94 | 205,155.00 | 3,204.00 | | | 850,026.00 | 5,657.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 489,180.94 | 205,155.00 | 3,204.00 | 0.00 | 0.00 | 850,026.00 | 5,657.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 93,188.06 | (36,689.46) | 0.00 | 49,204.29 | 80,391.18 | (1,006,686.00) | 0.00 |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| a. Unearned Revenue | 93,188.06 | | | 49,204.29 | 80,391.18 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 36,689.46 | | | | 1,006,686.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 93,188.06 | 346,776.48 | 0.00 | 49,205.29 | 353,380.18 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 93,188.06 | 346,776.48 | | 49,205.29 | 353,380.18 | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 489,180.94 | 205,155.00 | 3,204.00 | 0.00 | 0.00 | 850,026.00 | 5,657.00 |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| FEDERAL PROGRAM NAME | SPED IDEA Early Intervening Svcs | SPED PreK | SPED PreK Early Intervening Svcs | SPED IDEA Mental Health | SPED Staff Development | Carl Perkins | Title II, A |
| FEDERAL CATALOG NUMBER | 84.027 | 84.173 | 84.173 | 84.027A | 84.173A | 84.048 | 84.367 |
| RESOURCE CODE | 3312 | 3315 | 3318 | 3327 | 3345 | 3550 | 4035 |
| REVENUE OBJECT | 8990 | 8182/8990 | 8990 | 8182 | 8182 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | | | | | | | 71,055.88 |
| 2. a. Current Year Award | | 28,335.00 | | 58,423.00 | 175.00 | 40,887.00 | 119,521.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 0.00 | 28,335.00 | 0.00 | 58,423.00 | 175.00 | 40,887.00 | 119,521.00 |
| 3. Required Matching Funds/Other | 151,003.00 | (4,251.00) | 4,251.00 | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 151,003.00 | 24,084.00 | 4,251.00 | 58,423.00 | 175.00 | 40,887.00 | 190,576.88 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 151,003.00 | (4,251.00) | 4,251.00 | | | | 183,352.88 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 151,003.00 | (4,251.00) | 4,251.00 | 0.00 | 0.00 | 0.00 | 183,352.88 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 151,003.00 | 24,084.00 | 4,251.00 | 58,423.00 | | 12,826.34 | 181,383.78 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 151,003.00 | 24,084.00 | 4,251.00 | 58,423.00 | 0.00 | 12,826.34 | 181,383.78 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | (28,335.00) | 0.00 | (58,423.00) | 0.00 | (12,826.34) | 1,969.10 |
| a. Unearned Revenue | | | | | | | 1,969.10 |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 28,335.00 | | 58,423.00 | | 12,826.34 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 0.00 | 0.00 | 175.00 | 28,060.66 | 9,193.10 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | 175.00 | 28,060.66 | 9,193.10 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 151,003.00 | 24,084.00 | 4,251.00 | 58,423.00 | 0.00 | 12,826.34 | 181,383.78 |

| Description | 015 | 016 | 017 | 018 | 019 | |
|---|---|---|---|---|---|---|
| FEDERAL PROGRAM NAME | Title IV | Title III, IEP | Title III, LEP | Homeless Children and Youth | Local Food for Schools | TOTAL |
| FEDERAL CATALOG NUMBER | 84.424 | 84.365 | 84.385 | 84.425 | | |
| RESOURCE CODE | 4127 | 4201 | 4203 | 5634 | 5467 | |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | | | | | Fund 13 | |
| **AWARD** | | | | | | |
| 1. Prior Year Carryover | 47,316.93 | | 87,052.78 | 62.25 | | 1,027,769.66 |
| 2. a. Current Year Award | 45,222.00 | 9,244.00 | 140,446.00 | | 30,472.24 | 2,236,162.24 |
| b. Transferability (ESSA) | | | | | | 0.00 |
| c. Other Adjustments | | | | | | (65,877.87) |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 45,222.00 | 9,244.00 | 140,446.00 | 0.00 | 30,472.24 | 2,170,284.37 |
| 3. Required Matching Funds/Other | | | | | | 26,935.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 92,538.93 | 9,244.00 | 227,498.78 | 62.25 | 30,472.24 | 3,224,989.03 |
| **REVENUES** | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 2,013.50 | | | 78,280.97 |
| 6. Cash Received in Current Year | 37,546.93 | 7,049.00 | 92,582.00 | 62.25 | 30,472.24 | 1,158,431.84 |
| 7. Contributed Matching Funds | | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 37,546.93 | 7,049.00 | 94,595.50 | 62.25 | 30,472.24 | 1,236,712.81 |
| **EXPENDITURES** | | | | | | |
| 9. Donor-Authorized Expenditures | 11,054.47 | | 84,770.11 | | | 2,081,018.64 |
| 10. Non Donor-Authorized Expenditures | | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 11,054.47 | 0.00 | 84,770.11 | 0.00 | 0.00 | 2,081,018.64 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 26,492.46 | 7,049.00 | 9,825.39 | 62.25 | 30,472.24 | (844,305.83) |

| Description | 015 | 016 | 017 | 018 | 019 | |
|---|---|---|---|---|---|---|
| a. Unearned Revenue | 26,492.46 | 7,049.00 | 9,825.39 | 62.25 | 30,472.24 | 298,653.97 |
| b. Accounts Payable | | | | | | 0.00 |
| c. Accounts Receivable | | | | | | 1,142,959.80 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 81,484.46 | 9,244.00 | 142,728.67 | 62.25 | 30,472.24 | 1,143,970.39 |
| 15. If Carryover is allowed, enter line 14 amount here | 81,484.46 | 9,244.00 | 142,728.67 | 62.25 | 30,472.24 | 1,143,970.39 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 11,054.47 | 0.00 | 84,770.11 | 0.00 | 0.00 | 2,081,018.64 |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| STATE PROGRAM NAME | ASES | Universal PreK | Universal PreK Planning & Implementation Grant | CTEIG | Partnership Academy 2022-24 | STRS on Behalf | STRS on Behalf |
| RESOURCE CODE | 6010 | 6053 | 6054 | 6387 | 7220 | 7690 | 7690 |
| REVENUE OBJECT | 8590/8980 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | Fund 11 |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | | 469,474.00 | | | 45,472.05 | | |
| 2. a. Current Year Award | 407,167.20 | | 76,168.00 | 83,769.00 | 84,326.00 | 2,843,328.00 | 8,198.00 |
| b. Other Adjustments | (.03) | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 407,167.17 | 0.00 | 76,168.00 | 83,769.00 | 84,326.00 | 2,843,328.00 | 8,198.00 |
| 3. Required Matching Funds/Other | .03 | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 407,167.20 | 469,474.00 | 76,168.00 | 83,769.00 | 129,798.05 | 2,843,328.00 | 8,198.00 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 469,474.00 | | | 3,423.05 | | |
| 6. Cash Received in Current Year | 366,452.24 | | | 83,769.00 | 43,826.00 | 2,843,328.00 | 8,198.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 366,452.24 | 469,474.00 | 0.00 | 83,769.00 | 47,249.05 | 2,843,328.00 | 8,198.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 407,167.20 | 216,901.67 | 1,652.84 | | 69,733.03 | 2,843,328.00 | 8,198.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 407,167.20 | 216,901.67 | 1,652.84 | 0.00 | 69,733.03 | 2,843,328.00 | 8,198.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (40,714.96) | 252,572.33 | (1,652.84) | 83,769.00 | (22,483.98) | 0.00 | 0.00 |
| a. Unearned Revenue | | 252,572.33 | | 83,769.00 | 3,326.00 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 40,714.96 | | 1,652.84 | | 25,809.98 | | |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 252,572.33 | 74,515.16 | 83,769.00 | 60,065.02 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | 252,572.33 | 74,515.16 | 83,769.00 | 60,065.02 | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 407,167.20 | 216,901.67 | 1,652.84 | 0.00 | 69,733.03 | 2,843,328.00 | 8,198.00 |

| Description | TOTAL |
|---|---|
| STATE PROGRAM NAME | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| **AWARD** | |
| 1. Prior Year Carryover | 514,946.05 |
| 2. a. Current Year Award | 3,502,956.20 |
| b. Other Adjustments | (.03) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 3,502,956.17 |
| 3. Required Matching Funds/Other | .03 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 4,017,902.25 |
| **REVENUES** | |
| 5. Unearned Revenue Deferred from Prior Year | 472,897.05 |
| 6. Cash Received in Current Year | 3,345,573.24 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 3,818,470.29 |
| **EXPENDITURES** | |
| 9. Donor-Authorized Expenditures | 3,546,980.74 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 3,546,980.74 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 271,489.55 |
| a. Unearned Revenue | 339,667.33 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 68,177.78 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 470,921.51 |

| Description | |
|---|---|
| 15. If Carryover is allowed, enter line 14 amount here | 470,921.51 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 3,546,980.74 |

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

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

| Description | 001 | 002 | 003 | |
|---|---|---|---|---|
| FEDERAL PROGRAM NAME | Child Nutrition | Child Nutrition | Supply Chain Assistance | TOTAL |
| FEDERAL CATALOG NUMBER | 10.558 | 10.555 | 10.555 | |
| RESOURCE CODE | 5320 | 5310 | 5466 | |
| REVENUE OBJECT | 8220 | 8220/8520/8634/8660 | 8220 | |
| LOCAL DESCRIPTION (if any) | Fund 12 | Fund 13 | Fund 13 | |
| **AWARD** | | | | |
| 1. Prior Year Restricted Ending Balance | 726,380.66 | 2,364,901.25 | 25,402.03 | 3,116,683.94 |
| 2. a. Current Year Award | 157,697.89 | 3,951,185.58 | 303,310.28 | 4,412,193.75 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 157,697.89 | 3,951,185.58 | 303,310.28 | 4,412,193.75 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available (sum lines 1, 2c, & 3) | 884,078.55 | 6,316,086.83 | 328,712.31 | 7,528,877.69 |
| **REVENUES** | | | | |
| 5. Cash Received in Current Year | 157,697.89 | 3,832,813.98 | 303,310.28 | 4,293,822.15 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 118,371.60 | 0.00 | 118,371.60 |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 118,371.60 | 0.00 | 118,371.60 |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 157,697.89 | 3,951,185.58 | 303,310.28 | 4,412,193.75 |
| **EXPENDITURES** | | | | |
| 10. Donor-Authorized Expenditures | 106,785.35 | 3,422,512.18 | | 3,529,297.53 |
| 11. Non Donor-Authorized Expenditures | | | | 0.00 |
| 12. Total Expenditures | | | | |

| Description | 001 | 002 | 003 | |
|---|---|---|---|---|
| (line 10 plus line 11) | 106,785.35 | 3,422,512.18 | 0.00 | 3,529,297.53 |
| **RESTRICTED ENDING BALANCE** | | | | |
| 13. Current Year | | | | |
| (line 4 minus line 10) | 777,293.20 | 2,893,574.65 | 328,712.31 | 3,999,580.16 |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| STATE PROGRAM NAME | Home To School Transportation | Supplemental and Concentration | Lottery | Education Protection | ELOP | ASES | Educator Effectiveness |
| RESOURCE CODE | 0000 | 0500 | 1100 | 1400 | 2600 | 6010 | 6266 |
| REVENUE OBJECT | 8590 | 8980 | 8560 | 8012/8019 | 8590 | 8980 | 8590 |
| LOCAL DESCRIPTION (if any) | HTS Transportation | LCFF Supplemental/Concentration | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | 409,845.52 | | | 1,398,942.59 | (.17) | 766,314.14 |
| 2. a. Current Year Award | 246,831.00 | 5,978,888.00 | 1,011,680.74 | 1,005,004.00 | 2,394,674.00 | | |
| b. Other Adjustments | | 60,308.48 | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 246,831.00 | 6,039,196.48 | 1,011,680.74 | 1,005,004.00 | 2,394,674.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | .17 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 246,831.00 | 6,449,042.00 | 1,011,680.74 | 1,005,004.00 | 3,793,616.59 | 0.00 | 766,314.14 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 246,831.00 | 6,039,196.48 | 852,327.74 | 753,696.00 | 2,394,674.00 | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 159,353.00 | 251,308.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 159,353.00 | 251,308.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 246,831.00 | 6,039,196.48 | 1,011,680.74 | 1,005,004.00 | 2,394,674.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 77,152.21 | 6,043,773.20 | 1,011,680.74 | 1,005,004.00 | 3,720,975.94 | | 405,344.77 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 77,152.21 | 6,043,773.20 | 1,011,680.74 | 1,005,004.00 | 3,720,975.94 | 0.00 | 405,344.77 |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 169,678.79 | 405,268.80 | 0.00 | 0.00 | 72,640.65 | 0.00 | 360,969.37 |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| STATE PROGRAM NAME | IM Lottery | Antibias Education Grant | Community Schools Partnership Program | SPED | SPED Mental Health Svcs | SPED Mental Health Svcs | SPED Intervention Preschool |
| RESOURCE CODE | 6300 | 6318 | 6331 | 6500 | 6512 | 6546 | 6547 |
| REVENUE OBJECT | 8560 | 8590 | 8590 | 8097/8791/8980 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 1,203,730.49 | | | | 197,452.78 | | 318,747.00 |
| 2. a. Current Year Award | 527,416.26 | 200,000.00 | 200,000.00 | 4,311,028.21 | | 362,148.00 | 243,440.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 527,416.26 | 200,000.00 | 200,000.00 | 4,311,028.21 | 0.00 | 362,148.00 | 243,440.00 |
| 3. Required Matching Funds/Other | | | | | (197,452.78) | 197,452.78 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,731,146.75 | 200,000.00 | 200,000.00 | 4,311,028.21 | 0.00 | 559,600.78 | 562,187.00 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 375,398.26 | 100,000.00 | 180,000.00 | 4,315,402.21 | | 362,148.00 | 243,440.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 152,018.00 | 100,000.00 | 20,000.00 | (4,374.00) | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 152,018.00 | 100,000.00 | 20,000.00 | (4,374.00) | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 527,416.26 | 200,000.00 | 200,000.00 | 4,311,028.21 | 0.00 | 362,148.00 | 243,440.00 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 567,591.16 | 53,993.52 | 8,656.44 | 4,311,028.21 | | 534,164.53 | 377,706.23 |
| 11. Non Donor-Authorized Expenditures | | | | 9,456,859.10 | | | |
| 12. Total Expenditures | | | | | | | |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| (line 10 plus line 11) | 567,591.16 | 53,993.52 | 8,656.44 | 13,767,887.31 | 0.00 | 534,164.53 | 377,706.23 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,163,555.59 | 146,006.48 | 191,343.56 | 0.00 | 0.00 | 25,436.25 | 184,480.77 |

| Description | 015 | 016 | 017 | 018 | 019 | 020 | 021 |
|---|---|---|---|---|---|---|---|
| STATE PROGRAM NAME | Arts, Music & IM Discretionary Block Grant | Arts and Music in Schools | Kitchen Infrastructure | Prop 47 Learning Comm | LCFF Equity Multipler | Class School Emp PD | A-G Success |
| RESOURCE CODE | 6762 | 6770 | 7032 | 7085 | 7311 | 7399 | 7412 |
| REVENUE OBJECT | 8590 | 8590 | 8520 | 8590/8980 | 8590 | 8590 | 8590/8980 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 1,448,505.02 | | 435,887.79 | 37,615.33 | 8,607.53 | | 98,708.67 |
| 2. a. Current Year Award | 64,413.00 | 706,107.00 | | | | 124,208.00 | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 64,413.00 | 706,107.00 | 0.00 | 0.00 | 0.00 | 124,208.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,512,918.02 | 706,107.00 | 435,887.79 | 37,615.33 | 8,607.53 | 124,208.00 | 98,708.67 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 64,413.00 | 706,107.00 | | | | 124,208.00 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 64,413.00 | 706,107.00 | 0.00 | 0.00 | 0.00 | 124,208.00 | 0.00 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 124,703.24 | | 242,943.18 | 37,615.33 | | | 98,708.67 |
| 11. Non Donor-Authorized Expenditures | | | | 15,155.25 | | | 21,388.26 |
| 12. Total Expenditures (line 10 plus line 11) | 124,703.24 | 0.00 | 242,943.18 | 52,770.58 | 0.00 | 0.00 | 120,096.93 |

| Description | 015 | 016 | 017 | 018 | 019 | 020 | 021 |
|---|---|---|---|---|---|---|---|
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,388,214.78 | 706,107.00 | 192,944.61 | 0.00 | 8,607.53 | 124,208.00 | 0.00 |

| Description | 022 | 023 | 024 | 025 | 026 | 027 | 028 |
|---|---|---|---|---|---|---|---|
| STATE PROGRAM NAME | A-G LLM | CSESAP | Learning Recovery Emergency BG | State Ethnic Studies | CalWORKS | Adult Ed Block Grant | School Food Best Practices |
| RESOURCE CODE | 7413 | 7415 | 7435 | 7810 | 6371 | 6391 | 7033 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8520 |
| LOCAL DESCRIPTION (if any) | | | | | Fund 11 | Fund 11 | Fund 13 |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 106,908.01 | | 4,075,596.98 | 44,030.69 | 1,712.00 | 91,894.67 | |
| 2. a. Current Year Award | | 126,340.00 | 5,297.00 | | 478.00 | 249,149.00 | 164,053.14 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 126,340.00 | 5,297.00 | 0.00 | 478.00 | 249,149.00 | 164,053.14 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 106,908.01 | 126,340.00 | 4,080,893.98 | 44,030.69 | 2,190.00 | 341,043.67 | 164,053.14 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | | | 5,297.00 | | | 228,387.00 | 164,053.14 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 126,340.00 | 0.00 | 0.00 | 478.00 | 20,762.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 126,340.00 | 0.00 | 0.00 | 478.00 | 20,762.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 126,340.00 | 5,297.00 | 0.00 | 478.00 | 249,149.00 | 164,053.14 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 81,547.48 | 126,340.00 | 3,004,029.43 | 206.27 | | 259,813.55 | 27,402.73 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 81,547.48 | 126,340.00 | 3,004,029.43 | 206.27 | 0.00 | 259,813.55 | 27,402.73 |

| Description | 022 | 023 | 024 | 025 | 026 | 027 | 028 |
|---|---|---|---|---|---|---|---|
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 25,360.53 | 0.00 | 1,076,864.55 | 43,824.42 | 2,190.00 | 81,230.12 | 136,650.41 |

| Description | TOTAL |
|---|---|
| STATE PROGRAM NAME | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| **AWARD** | |
| 1. Prior Year Restricted Ending Balance | 10,644,499.04 |
| 2. a. Current Year Award | 17,921,155.35 |
| b. Other Adjustments | 60,308.48 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 17,981,463.83 |
| 3. Required Matching Funds/Other | .17 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 28,625,963.04 |
| **REVENUES** | |
| 5. Cash Received in Current Year | 17,155,578.83 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 825,885.00 |
| b. Noncurrent Accounts Receivable | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 825,885.00 |
| 8. Contributed Matching Funds | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 17,981,463.83 |
| **EXPENDITURES** | |
| 10. Donor-Authorized Expenditures | 22,120,380.83 |
| 11. Non Donor-Authorized Expenditures | 9,493,402.61 |
| 12. Total Expenditures (line 10 plus line 11) | 31,613,783.44 |
| **RESTRICTED ENDING BALANCE** | |

| Description | |
|---|---|
| 13. Current Year (line 4 minus line 10) | 6,505,582.21 |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| LOCAL PROGRAM NAME | School Safety | Lincoln Library Tech Extra Hours | Mis. Donations/Revenue | RRMA | Student Body Activity Funds | Other Revenue | Adult Ed |
| RESOURCE CODE | 0017 | 0700 | 09XX | 8150 | 8210 | 9010 | 0000 |
| REVENUE OBJECT | 8980 | 8699 | 8XXX | 8980 | 8699 | 8XXX | |
| LOCAL DESCRIPTION (if any) | | | | | | | Fund 11 |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | .18 | (.15) | 66,651.83 | | 260,508.96 | 3,849,910.71 | 507.28 |
| 2. a. Current Year Award | | 11,000.00 | 177,508.59 | 3,080,153.28 | | 2,452,435.67 | 38,315.17 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 11,000.00 | 177,508.59 | 3,080,153.28 | 0.00 | 2,452,435.67 | 38,315.17 |
| 3. Required Matching Funds/Other | (.18) | | | | | .50 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 10,999.85 | 244,160.42 | 3,080,153.28 | 260,508.96 | 6,302,346.88 | 38,822.45 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | | 11,000.00 | 95,383.38 | 3,080,153.28 | | 2,210,437.57 | 37,613.17 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 82,125.21 | 0.00 | 0.00 | 241,998.10 | 702.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 82,125.21 | 0.00 | 0.00 | 241,998.10 | 702.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 11,000.00 | 177,508.59 | 3,080,153.28 | 0.00 | 2,452,435.67 | 38,315.17 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | | 9,940.18 | 161,338.63 | 3,080,153.28 | | 883,920.16 | 32,791.40 |
| 11. Non Donor-Authorized Expenditures | | | 1,256.84 | | | | |
| 12. Total Expenditures | | | | | | | |

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|---|---|---|---|---|---|---|---|
| (line 10 plus line 11) | 0.00 | 9,940.18 | 162,595.47 | 3,080,153.28 | 0.00 | 883,920.16 | 32,791.40 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 1,059.67 | 82,821.79 | 0.00 | 260,508.96 | 5,418,426.72 | 6,031.05 |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| LOCAL PROGRAM NAME | Child Care | Food Services | Food Services Donations | Special Reserve | Building | Building Measure G 2014 Ser B | Building Measure G 2012 A Interest |
| RESOURCE CODE | 0000 | 0000 | 0935 | 0000 | 0000 | 9102 | 9150 |
| REVENUE OBJECT | | | 8699 | 8660/8662 | 8660/8662 | 8951 | 8660 |
| LOCAL DESCRIPTION (if any) | Fund 12 | Fund 13 | Fund 13 | Fund 17 | Fund 21 | Fund 21 | Fund 21 |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | (12,862.66) | 185,958.27 | 3,615.62 | 2,306,078.94 | (376.00) | 13,892.56 | 116.00 |
| 2. a. Current Year Award | 128,052.35 | 39,635.43 | | 106,350.08 | 376.00 | | 370.60 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 128,052.35 | 39,635.43 | 0.00 | 106,350.08 | 376.00 | 0.00 | 370.60 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 115,189.69 | 225,593.70 | 3,615.62 | 2,412,429.02 | 0.00 | 13,892.56 | 486.60 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 123,122.35 | 39,635.43 | | 87,057.08 | 376.00 | | 281.60 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 4,930.00 | 0.00 | 0.00 | 19,293.00 | 0.00 | 0.00 | 89.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 4,930.00 | 0.00 | 0.00 | 19,293.00 | 0.00 | 0.00 | 89.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 128,052.35 | 39,635.43 | 0.00 | 106,350.08 | 376.00 | 0.00 | 370.60 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 115,484.99 | (577.61) | | | | 14,379.16 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|---|---|---|---|---|---|---|---|
| (line 10 plus line 11) | 115,484.99 | (577.61) | 0.00 | 0.00 | 0.00 | 14,379.16 | 0.00 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | (295.30) | 226,171.31 | 3,615.62 | 2,412,429.02 | 0.00 | (486.60) | 486.60 |

| Description | 015 | 016 | 017 | 018 | 019 | 020 | 021 |
|---|---|---|---|---|---|---|---|
| LOCAL PROGRAM NAME | Capital Facilities | Capital Facilities | Special Reserve Cap Outlay | Capital Facilities Cap Outlay Ruschin | BIRF | BIRF | Self Ins OPEB |
| RESOURCE CODE | 0000 | 9010 | 0000 | 9200 | 0000 | 9010 | 0000 |
| REVENUE OBJECT | | | | | | | |
| LOCAL DESCRIPTION (if any) | Fund 25 | Fund 25 | Fund 40 | Fund 40 | Fund 51 | Fund 51 | Fund 67 |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 12,180,600.69 | 3,242,434.79 | 859,435.88 | 7,767,439.62 | (246,664.00) | 10,334,745.75 | 4,559,386.67 |
| 2. a. Current Year Award | 719,231.94 | 1,377,796.50 | 397,827.46 | | 138,830.82 | 10,941,154.87 | 1,139,568.27 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 719,231.94 | 1,377,796.50 | 397,827.46 | 0.00 | 138,830.82 | 10,941,154.87 | 1,139,568.27 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 12,899,832.63 | 4,620,231.29 | 1,257,263.34 | 7,767,439.62 | (107,833.18) | 21,275,900.62 | 5,698,954.94 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 605,040.94 | 1,377,796.50 | 328,643.46 | | 138,830.82 | 10,875,340.55 | 1,099,149.27 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 114,191.00 | 0.00 | 69,184.00 | 0.00 | 0.00 | 65,814.32 | 40,419.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 114,191.00 | 0.00 | 69,184.00 | 0.00 | 0.00 | 65,814.32 | 40,419.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 719,231.94 | 1,377,796.50 | 397,827.46 | 0.00 | 138,830.82 | 10,941,154.87 | 1,139,568.27 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 1,164,449.92 | 1,969,211.66 | | 394,744.12 | | 10,551,080.10 | 572,263.99 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |

| Description | 015 | 016 | 017 | 018 | 019 | 020 | 021 |
|---|---|---|---|---|---|---|---|
| (line 10 plus line 11) | 1,164,449.92 | 1,969,211.66 | 0.00 | 394,744.12 | 0.00 | 10,551,080.10 | 572,263.99 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 11,735,382.71 | 2,651,019.63 | 1,257,263.34 | 7,372,695.50 | (107,833.18) | 10,724,820.52 | 5,126,690.95 |

| Description | 022 | 023 | 024 | 025 | |
|---|---|---|---|---|---|
| LOCAL PROGRAM NAME | Self Ins P&L | Self Ins P&L-Claim 1 | Self Ins P&L-Claim 2 | Self Ins P&L-Claim 3 | TOTAL |
| RESOURCE CODE | 0000 | 0601 | 0602 | 0603 | |
| REVENUE OBJECT | | | | | |
| LOCAL DESCRIPTION (if any) | Fund 68 | Fund 68 | Fund 68 | Fund 68 | |
| **AWARD** | | | | | |
| 1. Prior Year Restricted Ending Balance | 34,094.97 | | 391.71 | 1,520.51 | 45,407,388.13 |
| 2. a. Current Year Award | 742,511.39 | (43,703.99) | | | 21,447,414.43 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 742,511.39 | (43,703.99) | 0.00 | 0.00 | 21,447,414.43 |
| 3. Required Matching Funds/Other | | | | | .32 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 776,606.36 | (43,703.99) | 391.71 | 1,520.51 | 66,854,802.88 |
| **REVENUES** | | | | | |
| 5. Cash Received in Current Year | 742,496.39 | (43,703.99) | | | 20,808,653.80 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 15.00 | 0.00 | 0.00 | 0.00 | 638,760.63 |
| b. Noncurrent Accounts Receivable | | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 15.00 | 0.00 | 0.00 | 0.00 | 638,760.63 |
| 8. Contributed Matching Funds | | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 742,511.39 | (43,703.99) | 0.00 | 0.00 | 21,447,414.43 |
| **EXPENDITURES** | | | | | |
| 10. Donor-Authorized Expenditures | 745,297.06 | | | | 19,694,477.04 |
| 11. Non Donor-Authorized Expenditures | | | | | 1,256.84 |
| 12. Total Expenditures | | | | | |

| Description | 022 | 023 | 024 | 025 | |
|---|---|---|---|---|---|
| (line 10 plus line 11) | 745,297.06 | 0.00 | 0.00 | 0.00 | 19,695,733.88 |
| **RESTRICTED ENDING BALANCE** | | | | | |
| 13. Current Year | | | | | |
| (line 4 minus line 10) | 31,309.30 | (43,703.99) | 391.71 | 1,520.51 | 47,160,325.84 |

| 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 | 32,085,780.84 | 301 | 0.00 | 303 | 32,085,780.84 | 305 | 843,596.70 | 1,039,294.00 | 307 | 31,046,486.84 | 309 |
| 2000 - Classified Salaries | 10,588,699.99 | 311 | 22,033.43 | 313 | 10,566,666.56 | 315 | 36,307.70 | 1,001,202.00 | 317 | 9,565,464.56 | 319 |
| 3000 - Employee Benefits | 15,916,257.20 | 321 | 873,663.77 | 323 | 15,042,593.43 | 325 | 214,344.86 | 3,507,535.00 | 327 | 11,535,058.43 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 2,312,014.85 | 331 | 496,822.44 | 333 | 1,815,192.41 | 335 | 382,035.03 | 837,825.00 | 337 | 977,367.41 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 19,047,205.31 | 341 | 11,785.64 | 343 | 19,035,419.67 | 345 | 2,370,337.90 | 7,411,765.00 | 347 | 11,623,654.67 | 349 |
| | | | TOTAL | | 78,545,652.91 | 365 | | TOTAL | | 64,748,031.91 | 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 | 25,526,509.67 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 1,854,865.95 | 380 |
| 3. STRS | 3101 & 3102 | 6,935,668.29 | 382 |
| 4. PERS | 3201 & 3202 | 580,513.21 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 543,550.83 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 333,567.52 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | (67,010.51) | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 646,887.66 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 9,488.53 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 36,364,041.15 | 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)* | | 1,037,731.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 35,326,310.15 | 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 | | 54.56% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 54.56% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | .44% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 64,748,031.91 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 284,891.34 |

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

Excluded Federal and State categorical resources not spent on teacher salaries.

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | 86,394,542.36 | 841,439.64 | 87,235,982.00 | | 8,707,894.00 | 78,528,088.00 | |
| 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 | 72,737,000.00 | (14,061,873.00) | 58,675,127.00 | | | 58,675,127.00 | |
| Total/Net OPEB Liability | 14,811,432.00 | | 14,811,432.00 | | 1,040,513.00 | 13,770,919.00 | |
| Compensated Absences Payable | 661,611.00 | | 661,611.00 | | 88,951.00 | 572,660.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 174,604,585.36 | (13,220,433.36) | 161,384,152.00 | 0.00 | 9,837,358.00 | 151,546,794.00 | 0.00 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2023-24 Expenditures |
|---|---|---|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 81,245,516.65 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,081,018.64 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 689,906.51 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 969,359.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 505.66 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|---|---|---|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,659,771.17 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439<br>minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 77,504,726.84 |

| **Section II - Expenditures Per ADA** | | **2023-24 Annual ADA/Exps. Per ADA** |
|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 4,669.03 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 16,599.75 |

| 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.) | 74,793,053.18 | 16,295.21 |
| 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) | 74,793,053.18 | 16,295.21 |
| B. Required effort (Line A.2 times 90%) | 67,313,747.86 | 14,665.69 |
| C. Current year expenditures (Line I.E and Line II.B) | 77,504,726.84 | 16,599.75 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

| | | |
|---|---|---|
| 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.) | MOE Met | |
| 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) | 0.00% | 0.00% |

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

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** | **2022-23 Actual** | | | **2023-24 Actual** | | |
| Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE | | | | | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 37,877,700.20 | | 37,877,700.20 | | | 39,096,624.29 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 4,574.69 | | 4,574.69 | | | 4,521.06 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | **Adjustments to 2022-23** | | | **Adjustments to 2023-24** | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** | **2023-24 P2 Report** | | | **2024-25 P2 Estimate** | | |
| Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district | | | | | | |
| 1. Total K-12 ADA (Form A, Line A6) | 4,521.06 | | 4,521.06 | 4,437.74 | | 4,437.74 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 4,521.06 | | | 4,437.74 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED** | **2023-24 Actual** | | | **2024-25 Budget** | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 130,538.24 | | 130,538.24 | 129,223.00 | | 129,223.00 |
| 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) | 26,752,209.08 | | 26,752,209.08 | 26,446,395.00 | | 26,446,395.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,521,853.40 | | 1,521,853.40 | 1,974,257.00 | | 1,974,257.00 |
| 6. Prior Years' Taxes (Object 8043) | (136,705.37) | | (136,705.37) | (117,348.00) | | (117,348.00) |
| 7. Supplemental Taxes (Object 8044) | 385,524.82 | | 385,524.82 | 160,925.00 | | 160,925.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 6,976,387.11 | | 6,976,387.11 | 7,266,019.00 | | 7,266,019.00 |
| 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) | 4,077,688.69 | | 4,077,688.69 | 3,056,396.00 | | 3,056,396.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 39,707,495.97 | 0.00 | 39,707,495.97 | 38,915,867.00 | 0.00 | 38,915,867.00 |
| 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) | 39,707,495.97 | 0.00 | 39,707,495.97 | 38,915,867.00 | 0.00 | 38,915,867.00 |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 622,035.92 | | | 667,709.00 |
| 19b. Qualified Capital Outlay Projects | | | | | | |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | 3,080,153.28 | | 3,080,153.28 | 2,757,724.00 | | 2,757,724.00 |
| 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) | 3,080,153.28 | 0.00 | 3,702,189.20 | 2,757,724.00 | 0.00 | 3,425,433.00 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 24,693,573.00 | | 24,693,573.00 | 21,350,389.00 | | 21,350,389.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (3,607,784.00) | | (3,607,784.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 21,085,789.00 | 0.00 | 21,085,789.00 | 21,350,389.00 | 0.00 | 21,350,389.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 80,654,141.35 | | 80,654,141.35 | 77,127,461.00 | | 77,127,461.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 1,682,364.31 | | 1,682,364.31 | 558,000.00 | | 558,000.00 |
| **D. APPROPRIATIONS LIMIT CALCULATIONS** | | **2023-24 Actual** | | | **2024-25 Budget** | |
| **PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 37,877,700.20 | | | 39,096,624.29 |
| 2. Inflation Adjustment | | | 1.0444 | | | 1.0362 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9883 | | | 0.9816 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 39,096,624.29 | | | 39,766,502.72 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 39,707,495.97 | | | 38,915,867.00 |
| 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) | | | 542,527.20 | | | 532,528.80 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 3,091,317.52 | | | 4,276,068.72 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 3,091,317.52 | | | 4,276,068.72 |
| 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]) | | | 911,758.59 | | | 314,761.26 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 40,619,254.56 | | | 39,230,628.26 |
| 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) | | | 2,179,558.93 | | | 3,961,307.46 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 40,619,254.56 | | | |
| b. State Subventions (Line D8) | | | 2,179,558.93 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 3,702,189.20 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 39,096,624.29 | | | |
| **10. Adjustments to the Limit Per Government Code Section 7902.1** (Line D9d minus D4) | | | 0.00 | | | |
| **SUMMARY** | | **2023-24 Actual** | | | **2024-25 Budget** | |
| **11. Adjusted Appropriations Limit** | | | | | | |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Lines D4 plus D10) | | | 39,096,624.29 | | | 39,766,502.72 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 39,096,624.29 | | | |

"* Please provide below an explanation for each entry in the adjustments column."

| | | |
|---|---|---|
| Jose C. Quintana | jquintana@newarkunified.org | (510) 818-4114 |
| Gann Contact Person | Contact Email Address | Contact Phone Number |

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,004,069.91
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) — 54,715,218.68

**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) — 5.49%

**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. — 0.00

**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) — 3,518,120.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 894,597.12

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 44,671.35 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 5,672.61 |
| 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) | 551,774.34 |
| 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) | 5,014,835.53 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 221,529.30 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,236,364.83 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 39,767,167.01 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 8,321,881.34 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 5,897,196.59 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 666,364.66 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 3,732.95 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,169,391.90 |
| 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) | 170,881.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 9,498,760.12 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 288,430.88 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | (160,605.06) |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,132,438.90 |
| 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) | 67,755,640.29 |
| **C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment** | |
| **(For information only - not for use when claiming/recovering indirect costs)** | |
| (Line A8 divided by Line B19) | 7.40% |
| **D. Preliminary Proposed Indirect Cost Rate** | |
| **(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)** | |
| (Line A10 divided by Line B19) | 7.73% |

**Part IV - Carry-forward Adjustment**

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

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

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

| | |
|---|---|
| **A. Indirect costs incurred in the current year (Part III, Line A8)** | 5,014,835.53 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | 37,670.92 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C. Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.13%) times Part III, Line B19); zero if negative | 221,529.30 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.13%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 221,529.30 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 221,529.30 |

Approved indirect cost rate: 7.13%

Highest rate used in any program: 7.13%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 2600 | 707,302.28 | 50,430.65 | 7.13% |
| 01 | 3010 | 456,623.68 | 32,557.26 | 7.13% |
| 01 | 3182 | 185,876.85 | 13,253.01 | 7.13% |
| 01 | 3310 | 794,649.86 | 55,376.14 | 6.97% |
| 01 | 3311 | 5,280.50 | 376.50 | 7.13% |
| 01 | 3312 | 140,953.05 | 10,049.95 | 7.13% |
| 01 | 3315 | 22,501.31 | 1,582.69 | 7.03% |
| 01 | 3318 | 3,968.08 | 282.92 | 7.13% |
| 01 | 3327 | 0.00 | 72.56 | N/A |
| 01 | 3550 | 12,215.57 | 610.77 | 5.00% |
| 01 | 4035 | 169,311.85 | 12,071.93 | 7.13% |
| 01 | 4127 | 10,318.75 | 735.72 | 7.13% |
| 01 | 6010 | 60,538.08 | 2,493.23 | 4.12% |
| 01 | 6053 | 202,465.86 | 14,435.81 | 7.13% |
| 01 | 6266 | 378,367.19 | 26,977.58 | 7.13% |
| 01 | 6318 | 50,400.00 | 3,593.52 | 7.13% |
| 01 | 6500 | 8,542,816.45 | 609,102.81 | 7.13% |
| 01 | 6512 | 51,429.60 | 3,666.93 | 7.13% |
| 01 | 6762 | 27,561.35 | 1,965.12 | 7.13% |
| 01 | 7220 | 65,091.98 | 4,641.05 | 7.13% |
| 01 | 7435 | 2,387,492.11 | 170,228.18 | 7.13% |
| 01 | 8150 | 2,875,154.75 | 204,998.53 | 7.13% |
| 01 | 9010 | 750,310.60 | 19,225.20 | 2.56% |
| 11 | 6391 | 247,441.48 | 12,372.07 | 5.00% |
| 13 | 5310 | 2,146,950.76 | 108,635.70 | 5.06% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 1,203,730.49 | 1,203,730.49 |
| 2. State Lottery Revenue | 8560 | 1,011,680.74 | | 527,416.26 | 1,539,097.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,011,680.74 | 0.00 | 1,731,146.75 | 2,742,827.49 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 814,820.20 | | 0.00 | 814,820.20 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 196,860.54 | | 0.00 | 196,860.54 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 373,714.10 | 373,714.10 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 900.35 | 900.35 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 192,976.71 | 192,976.71 |
| 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 ) | | 1,011,680.74 | 0.00 | 567,591.16 | 1,579,271.90 |
| **C. ENDING BALANCE (Must equal Line A6 minus Line B12)** | 979Z | 0.00 | 0.00 | 1,163,555.59 | 1,163,555.59 |

**D. COMMENTS:**

The district maintains a Print Shop to print consumables for instruction.

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

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---|---|---|---|---|---|---|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| **Instructional Goals** | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K–12 | 35,260,653.01 | 19,254,993.53 | 54,515,646.54 | 4,081,620.17 | | 58,597,266.71 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 605,933.73 | 0.00 | 605,933.73 | 45,366.63 | | 651,300.36 |
| 3300 | Independent Study Centers | 459,237.31 | 0.00 | 459,237.31 | 34,383.38 | | 493,620.69 |
| 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 | 12,215.57 | 0.00 | 12,215.57 | 914.59 | | 13,130.16 |
| 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 | 847,982.20 | 133,360.12 | 981,342.32 | 73,473.71 | | 1,054,816.03 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 15,651,121.27 | 1,390,838.59 | 17,041,959.86 | 1,275,942.07 | | 18,317,901.93 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Goals** | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 121,942.08 | 0.00 | 121,942.08 | 9,129.88 | | 131,071.96 |
| **Other Costs** | | | | | | | |
| ---- | Food Services | | | | | 268,586.61 | 268,586.61 |
| ---- | Enterprise | | | | | 3,732.95 | 3,732.95 |
| ---- | Facilities Acquisition & Construction | | | | | 587,949.70 | 587,949.70 |
| ---- | Other Outgo | | | | | 972,329.66 | 972,329.66 |
| **Other Funds ----** | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 282,503.66 | | 282,503.66 |
| **----** | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (128,693.77) | | (128,693.77) |
| ---- | **Total General Fund and Charter Schools Funds Expenditures** | 52,959,085.17 | 20,779,192.24 | 73,738,277.41 | 5,674,640.32 | 1,832,598.92 | 81,245,516.65 |

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 34,067,521.72 | 0.00 | 0.00 | 0.00 | 64,642.68 | 0.00 | 666,364.66 | | | 462,123.95 | 0.00 | 35,260,653.01 |
| 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 | 532,712.30 | 0.00 | 0.00 | 2,570.06 | 31,895.14 | 0.00 | 0.00 | | | 38,756.23 | 0.00 | 605,933.73 |
| 3300 | Independent Study Centers | 459,237.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 459,237.31 |
| 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 | 12,215.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 12,215.57 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 553,424.51 | 554.62 | 38,825.30 | 45,619.95 | 209,557.82 | 0.00 | 0.00 | | | 0.00 | 0.00 | 847,982.20 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 9,703,964.92 | 1,278,762.49 | 702.50 | 0.00 | 3,875,464.46 | 792,226.90 | 0.00 | | | 0.00 | 0.00 | 15,651,121.27 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 121,328.67 | 0.00 | 0.00 | 613.41 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 121,942.08 |
| **Total Direct Charged Costs** | | 45,450,405.00 | 1,279,317.11 | 39,527.80 | 48,803.42 | 4,181,560.10 | 792,226.90 | 666,364.66 | 0.00 | 0.00 | 500,880.18 | 0.00 | 52,959,085.17 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|---|---|---|---|---|---|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| **Instructional Goals** | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 9,528,358.42 | 9,649,482.90 | 77,152.21 | 19,254,993.53 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 133,360.12 | 0.00 | 0.00 | 133,360.12 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 1,390,838.59 | 0.00 | 0.00 | 1,390,838.59 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Funds** | | | | | |
| - - | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Allocated Support Costs** | | 11,052,557.13 | 9,649,482.90 | 77,152.21 | 20,779,192.24 |

| | | |
|---|---|---|
| **A.** | **Central Administration Costs in General Fund and Charter Schools Funds** | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 1,175,064.51 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 44,671.35 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 3,689,001.11 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 894,597.12 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 5,803,334.09 |
| **B.** | **Direct Charged and Allocated Costs in General Fund and Charter Schools Funds** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 52,959,085.17 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 20,779,192.24 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 73,738,277.41 |
| **C.** | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 288,430.88 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 144,092.19 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 3,340,701.60 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 3,773,224.67 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 77,511,502.08 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 7.49% |

| 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) | 268,586.61 | | | | 268,586.61 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 3,732.95 | | | 3,732.95 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 587,949.70 | | 587,949.70 |
| Other Outgo (Objects 1000 - 7999) | | | | 972,329.66 | 972,329.66 |
| **Total Other Costs** | 268,586.61 | 3,732.95 | 587,949.70 | 972,329.66 | 1,832,598.92 |

| | | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|---|
| | | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| **A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)** | | 1,747,254.06 | 461,890.24 | 4,907,183.71 | 3,936,229.12 | 9,649,482.90 | 0.00 | 77,152.21 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** | **Description** | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | | | |
| 1110 | Regular Education, K–12 | 9.80 | 4.45 | 30.07 | 20.79 | 200.00 | | 1.55 |
| 3100 | Alternative Schools | | | | | | | |
| 3200 | Continuation Schools | | | | | | | |
| 3300 | Independent Study Centers | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | |
| 3550 | Community Day Schools | | | | | | | |
| 3700 | Specialized Secondary Programs | | | | | | | |
| 3800 | Career Technical Education | | | | | | | |
| 4110 | Regular Education, Adult | | | | | | | |
| 4610 | Adult Independent Study Centers | | | | | | | |
| 4620 | Adult Correctional Education | | | | | | | |
| 4630 | Adult Career Technical Education | | | | | | | |
| 4760 | Bilingual | | | | .95 | | | |
| 4850 | Migrant Education | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | 4.00 | | | 6.30 | | | |
| 6000 | ROC/P | | | | | | | |
| **Other Goals** | **Description** | | | | | | | |
| 7110 | Nonagency - Educational | | | | | | | |
| 7150 | Nonagency - Other | | | | | | | |
| 8100 | Community Services | | | | | | | |
| 8500 | Child Care and Development Services | | | | | | | |
| **Other Funds** | **Description** | | | | | | | |
| - - | Adult Education (Fund 11) | | | | | | | |
| - - | Child Development (Fund 12) | | | | | | | |
| - - | Cafeteria (Funds 13 & 61) | | | | | | | |
| **C. Total Allocation Factors** | | 13.80 | 4.45 | 30.07 | 28.04 | 200.00 | 0.00 | 1.55 |

| | | |
|---|---|---|
| Current LEA: | 01-61234-0000000 Newark Unified | |
| Selected SELPA: | CT | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| CT | Mission Valley | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 316,762.71 | 0.00 | 0.00 | (128,693.77) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 505.66 | | |
| Fund Reconciliation | | | | | | | 145,235.83 | 505.66 |
| 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 | 249.22 | 0.00 | 12,372.07 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 12,372.07 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (293,503.72) | 7,686.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 157,697.89 | 7,966.71 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (23,508.21) | 108,635.70 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 505.66 | 0.00 | | |
| Fund Reconciliation | | | | | | | 786.37 | 266,333.59 |
| 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 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 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 | 6,542.06 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 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 | 10,000.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 317,011.93 | (317,011.93) | 128,693.77 | (128,693.77) | 505.66 | 505.66 | 303,720.09 | 303,720.09 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | 720.00 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 429,088.18 | 0.00 | 134,139.26 | 0.00 | 318,082.37 | 3,355,632.09 | | 4,236,941.90 |
| 2000-2999 | Classified Salaries | 514,951.48 | 0.00 | 0.00 | 0.00 | 125,540.72 | 1,563,797.61 | | 2,204,289.81 |
| 3000-3999 | Employee Benefits | 364,726.05 | 0.00 | 46,015.31 | 0.00 | 182,267.85 | 1,942,962.16 | | 2,535,971.37 |
| 4000-4999 | Books and Supplies | 133,367.77 | 0.00 | 0.00 | 0.00 | 279.65 | 8,543.90 | | 142,191.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,501,226.59 | 0.00 | 148,195.00 | 0.00 | 262,248.00 | 2,620,057.28 | | 6,531,726.87 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,943,360.07 | 0.00 | 328,349.57 | 0.00 | 888,418.59 | 9,490,993.04 | 0.00 | 15,651,121.27 |
| 7310 | Transfers of Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 11,915.56 | 59,492.13 | | 680,510.50 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 1,390,838.58 | | | | | | | 1,390,838.58 |
| | Total Indirect Costs and PCR Allocations | 1,999,941.39 | 0.00 | 0.00 | 0.00 | 11,915.56 | 59,492.13 | 0.00 | 2,071,349.08 |
| | TOTAL COSTS | 6,943,301.46 | 0.00 | 328,349.57 | 0.00 | 900,334.15 | 9,550,485.17 | 0.00 | 17,722,470.35 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 115,956.92 | 4,234.68 | | 120,191.60 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 15,504.80 | 506,710.54 | | 522,215.34 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 35,977.92 | 288,967.94 | | 324,945.86 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | (570.40) | 0.00 | 0.00 | 0.00 | 0.00 | 58,920.84 | | 58,350.44 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | (570.40) | 0.00 | 0.00 | 0.00 | 167,439.64 | 858,834.00 | 0.00 | 1,025,703.24 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 11,915.56 | 55,825.20 | | 67,740.76 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 11,915.56 | 55,825.20 | 0.00 | 67,740.76 |
| | TOTAL BEFORE OBJECT 8980 | (570.40) | 0.00 | 0.00 | 0.00 | 179,355.20 | 914,659.20 | 0.00 | 1,093,444.00 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 1,093,444.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| **STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 429,088.18 | 0.00 | 134,139.26 | 0.00 | 202,125.45 | 3,351,397.41 | | 4,116,750.30 |
| 2000-2999 | Classified Salaries | 514,951.48 | 0.00 | 0.00 | 0.00 | 110,035.92 | 1,057,087.07 | | 1,682,074.47 |
| 3000-3999 | Employee Benefits | 364,726.05 | 0.00 | 46,015.31 | 0.00 | 146,289.93 | 1,653,994.22 | | 2,211,025.51 |
| 4000-4999 | Books and Supplies | 133,367.77 | 0.00 | 0.00 | 0.00 | 279.65 | 8,543.90 | | 142,191.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,501,796.99 | 0.00 | 148,195.00 | 0.00 | 262,248.00 | 2,561,136.44 | | 6,473,376.43 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,943,930.47 | 0.00 | 328,349.57 | 0.00 | 720,978.95 | 8,632,159.04 | 0.00 | 14,625,418.03 |
| 7310 | Transfers of Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 0.00 | 3,666.93 | | 612,769.74 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 1,390,838.58 | | | | | | | 1,390,838.58 |
| | Total Indirect Costs and PCR Allocations | 1,999,941.39 | 0.00 | 0.00 | 0.00 | 0.00 | 3,666.93 | 0.00 | 2,003,608.32 |
| | TOTAL BEFORE OBJECT 8980 | 6,943,871.86 | 0.00 | 328,349.57 | 0.00 | 720,978.95 | 8,635,825.97 | 0.00 | 16,629,026.35 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 16,629,026.35 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 10,366.16 | 0.00 | 0.00 | 0.00 | 0.00 | 38,550.32 | | 48,916.48 |
| 3000-3999 | Employee Benefits | 2,473.94 | 0.00 | 0.00 | 0.00 | 0.00 | 9,637.58 | | 12,111.52 |
| 4000-4999 | Books and Supplies | 118,155.02 | 0.00 | 0.00 | 0.00 | 279.65 | 526.05 | | 118,960.72 |
| 5000-5999 | Services and Other Operating Expenditures | 15,995.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 15,995.98 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 146,991.10 | 0.00 | 0.00 | 0.00 | 279.65 | 48,713.95 | 0.00 | 195,984.70 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 146,991.10 | 0.00 | 0.00 | 0.00 | 279.65 | 48,713.95 | 0.00 | 195,984.70 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 9,456,859.10 |
| | TOTAL COSTS | | | | | | | | 9,652,843.80 |

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

| 2022-23 Expenditures | A. State and Local | B. Local Only |
|---|---|---|
| 1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 16,648,998.83 | 9,654,861.66 |
| 2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| 3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| 5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4) | 16,648,998.83 | 9,654,861.66 |

| C. Unduplicated Pupil Count | |
|---|---|
| 1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet | 744.00 |
| 2. Enter any adjustments not included in Line C1 (explain below) | |
| 3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2) | 744.00 |

**SELPA:** **Mission Valley (CT)**

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

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

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

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

## SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

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

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

**SELPA:** **Mission Valley (CT)**

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

| | | | State and Local | Local Only |
|---|---|---|---|---|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 1,006,686.00 | | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310) | 961,047.00 | | | |
| Increase in funding (if difference is positive) | 45,639.00 | | | |
| Maximum available for MOE reduction (50% of increase in funding) | 22,819.50 | (a) | | |
| Current year funding (IDEA Section 619 - Resource 3315) | 24,084.00 | | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 154,615.50 | (b) | | |

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

| | | | | |
|---|---|---|---|---|
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | 0.00 | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 22,819.50 | (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | | |

**THIS SECTION IS NOT APPLICABLE!**

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

| | | | | |
|---|---|---|---|---|
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 154,615.50 | (f) | | |

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

**SELPA:** Mission Valley (CT)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

| | Column A | Column B | Column C |
|---|---|---|---|
| | Actual Expenditures (LE-CY Worksheet) FY 2023-24 | Actual Expenditures Comparison Year FY 2022-23 | Difference (A - B) |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 17,722,470.35 | | |
| b. Less: Expenditures paid from federal sources | 1,093,444.00 | | |
| c. Expenditures paid from state and local sources | 16,629,026.35 | 16,648,998.83 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 16,648,998.83 | |
| Less: Exempt reduction(s) for SECTION1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 16,629,026.35 | 16,648,998.83 | (19,972.48) |

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

| | Actual FY 2023-24 | Comparison Year FY 2022-23 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 17,722,470.35 | | |
| b. Less: Expenditures paid from federal sources | 1,093,444.00 | | |
| c. Expenditures paid from state and local sources | 16,629,026.35 | 16,648,998.83 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 16,648,998.83 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 16,629,026.35 | 16,648,998.83 | |
| d. Special education unduplicated pupil count | 720.00 | 744.00 | |

**SELPA:** **Mission Valley (CT)**

| | | | |
|---|---|---|---|
| e. Per capita state and local expenditures (A2c/A2d) | 23,095.87 | 22,377.69 | 718.18 |

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

**B. LOCAL EXPENDITURES ONLY METHOD**

| | | Actual FY 2023-24 | Comparison Year FY 2022-23 | Difference |
|---|---|---|---|---|
| 1. | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| | a. Expenditures paid from local sources | 9,652,843.80 | 9,654,861.66 | |
| | Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| | Comparison year's expenditures, adjusted for MOE calculation | | 9,654,861.66 | |
| | Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| | Less: 50% reduction from SECTION 2 | | 0.00 | |
| | Net expenditures paid from local sources | 9,652,843.80 | 9,654,861.66 | (2,017.86) |

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

| | | Actual FY 2023-24 | Comparison Year FY 2022-23 | Difference |
|---|---|---|---|---|
| 2. | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| | a. Expenditures paid from local sources | 9,652,843.80 | 9,654,861.66 | |
| | Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| | Comparison year's expenditures, adjusted for MOE | | 9,654,861.66 | |
| | Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| | Less: 50% reduction from SECTION 2 | | 0.00 | |
| | Net expenditures paid from local sources | 9,652,843.80 | 9,654,861.66 | |
| | b. Special education unduplicated pupil count | 720.00 | 744.00 | |
| | c. Per capita local expenditures(B2a/ B2b) | 13,406.73 | 12,976.96 | 429.76 |

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

Jose C. Quintana
Contact Name

(510) 818-4114
Telephone Number

**SELPA:** **Mission Valley (CT)**

| | |
|---|---|
| Assistant Superintendent of Business Services | jquintana@newarkunified.org |
| Title | Email Address |

**SELPA:** Mission Valley (CT)

| Object Code | Description | Fremont Unified (CT00) | New Haven Unified (CT01) | Newark Unified (CT02) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES - All Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES - Paid from State and Local Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**SELPA:** **Mission Valley (CT)**

| Object Code | Description | Fremont Unified (CT00) | New Haven Unified (CT01) | Newark Unified (CT02) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| **EXPENDITURES - Paid from Local Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | 0.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | 720.00 |
| **TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 813,893.00 | 0.00 | 138,243.00 | 0.00 | 722,061.00 | 3,607,829.00 | | 5,282,026.00 |
| 2000-2999 | Classified Salaries | 447,540.00 | 0.00 | 0.00 | 0.00 | 317,753.00 | 2,009,073.00 | | 2,774,366.00 |
| 3000-3999 | Employee Benefits | 534,340.00 | 0.00 | 46,550.00 | 0.00 | 383,858.00 | 2,357,785.00 | | 3,322,533.00 |
| 4000-4999 | Books and Supplies | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,113.00 | | 42,113.00 |
| 5000-5999 | Services and Other Operating Expenditures | 3,783,966.00 | 0.00 | 80,000.00 | 0.00 | 160,000.00 | 2,793,390.00 | | 6,817,356.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 5,614,739.00 | 0.00 | 264,793.00 | 0.00 | 1,583,672.00 | 10,775,190.00 | 0.00 | 18,238,394.00 |
| 7310 | Transfers of Indirect Costs | 872,638.00 | 0.00 | 0.00 | 0.00 | 3,009.00 | 65,215.00 | | 940,862.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 872,638.00 | 0.00 | 0.00 | 0.00 | 3,009.00 | 65,215.00 | 0.00 | 940,862.00 |
| | TOTAL COSTS | 6,487,377.00 | 0.00 | 264,793.00 | 0.00 | 1,586,681.00 | 10,840,405.00 | 0.00 | 19,179,256.00 |
| **STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 813,893.00 | 0.00 | 138,243.00 | 0.00 | 722,061.00 | 3,607,829.00 | | 5,282,026.00 |
| 2000-2999 | Classified Salaries | 447,540.00 | 0.00 | 0.00 | 0.00 | 185,440.00 | 1,542,348.00 | | 2,175,328.00 |
| 3000-3999 | Employee Benefits | 534,340.00 | 0.00 | 46,550.00 | 0.00 | 331,735.00 | 2,108,020.00 | | 3,020,645.00 |
| 4000-4999 | Books and Supplies | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 35,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 3,778,255.00 | 0.00 | 80,000.00 | 0.00 | 160,000.00 | 2,718,442.00 | | 6,736,697.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 5,609,028.00 | 0.00 | 264,793.00 | 0.00 | 1,399,236.00 | 9,976,639.00 | 0.00 | 17,249,696.00 |
| 7310 | Transfers of Indirect Costs | 872,638.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,750.00 | | 880,388.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 872,638.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,750.00 | 0.00 | 880,388.00 |
| | TOTAL BEFORE OBJECT 8980 | 6,481,666.00 | 0.00 | 264,793.00 | 0.00 | 1,399,236.00 | 9,984,389.00 | 0.00 | 18,130,084.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 2,583.00 |
| | TOTAL COSTS | | | | | | | | 18,132,667.00 |
| **LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 12,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,217.00 | | 51,217.00 |
| 3000-3999 | Employee Benefits | 4,698.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,806.00 | | 14,504.00 |
| 4000-4999 | Books and Supplies | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 20,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 36,698.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,023.00 | 0.00 | 85,721.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 36,698.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,023.00 | 0.00 | 85,721.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 2,583.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 12,887,697.00 |
| | TOTAL COSTS | | | | | | | | 12,976,001.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 720.00 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 429,088.18 | 0.00 | 134,139.26 | 0.00 | 318,082.37 | 3,355,632.09 | 0.00 | | 4,236,941.90 |
| 2000-2999 | Classified Salaries | 514,951.48 | 0.00 | 0.00 | 0.00 | 125,540.72 | 1,563,797.61 | 0.00 | | 2,204,289.81 |
| 3000-3999 | Employee Benefits | 364,726.05 | 0.00 | 46,015.31 | 0.00 | 182,267.85 | 1,942,962.16 | 0.00 | | 2,535,971.37 |
| 4000-4999 | Books and Supplies | 133,367.77 | 0.00 | 0.00 | 0.00 | 279.65 | 8,543.90 | 0.00 | | 142,191.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,501,226.59 | 0.00 | 148,195.00 | 0.00 | 262,248.00 | 2,620,057.28 | 0.00 | | 6,531,726.87 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,943,360.07 | 0.00 | 328,349.57 | 0.00 | 888,418.59 | 9,490,993.04 | 0.00 | 0.00 | 15,651,121.27 |
| 7310 | Transfers of Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 11,915.56 | 59,492.13 | 0.00 | | 680,510.50 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,390,838.58 | | | | | | | | 1,390,838.58 |
| | Total Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 11,915.56 | 59,492.13 | 0.00 | 0.00 | 680,510.50 |
| | TOTAL COSTS | 5,552,462.88 | 0.00 | 328,349.57 | 0.00 | 900,334.15 | 9,550,485.17 | 0.00 | 0.00 | 16,331,631.77 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 115,956.92 | 4,234.68 | 0.00 | | 120,191.60 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 15,504.80 | 506,710.54 | 0.00 | | 522,215.34 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 35,977.92 | 288,967.94 | 0.00 | | 324,945.86 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | (570.40) | 0.00 | 0.00 | 0.00 | 0.00 | 58,920.84 | 0.00 | | 58,350.44 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | (570.40) | 0.00 | 0.00 | 0.00 | 167,439.64 | 858,834.00 | 0.00 | 0.00 | 1,025,703.24 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 11,915.56 | 55,825.20 | 0.00 | | 67,740.76 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 11,915.56 | 55,825.20 | 0.00 | 0.00 | 67,740.76 |
| | TOTAL BEFORE OBJECT 8980 | (570.40) | 0.00 | 0.00 | 0.00 | 179,355.20 | 914,659.20 | 0.00 | 0.00 | 1,093,444.00 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 1,093,444.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 429,088.18 | 0.00 | 134,139.26 | 0.00 | 202,125.45 | 3,351,397.41 | 0.00 | | 4,116,750.30 |
| 2000-2999 | Classified Salaries | 514,951.48 | 0.00 | 0.00 | 0.00 | 110,035.92 | 1,057,087.07 | 0.00 | | 1,682,074.47 |
| 3000-3999 | Employee Benefits | 364,726.05 | 0.00 | 46,015.31 | 0.00 | 146,289.93 | 1,653,994.22 | 0.00 | | 2,211,025.51 |
| 4000-4999 | Books and Supplies | 133,367.77 | 0.00 | 0.00 | 0.00 | 279.65 | 8,543.90 | 0.00 | | 142,191.32 |
| 5000-5999 | Services and Other Operating Expenditures | 3,501,796.99 | 0.00 | 148,195.00 | 0.00 | 262,248.00 | 2,561,136.44 | 0.00 | | 6,473,376.43 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,943,930.47 | 0.00 | 328,349.57 | 0.00 | 720,978.95 | 8,632,159.04 | 0.00 | 0.00 | 14,625,418.03 |
| 7310 | Transfers of Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 0.00 | 3,666.93 | 0.00 | | 612,769.74 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,390,838.58 | | | | | | | | 1,390,838.58 |
| | Total Indirect Costs | 609,102.81 | 0.00 | 0.00 | 0.00 | 0.00 | 3,666.93 | 0.00 | 0.00 | 612,769.74 |
| | TOTAL BEFORE OBJECT 8980 | 5,553,033.28 | 0.00 | 328,349.57 | 0.00 | 720,978.95 | 8,635,825.97 | 0.00 | 0.00 | 15,238,187.77 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 15,238,187.77 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 10,366.16 | 0.00 | 0.00 | 0.00 | 0.00 | 38,550.32 | 0.00 | | 48,916.48 |
| 3000-3999 | Employee Benefits | 2,473.94 | 0.00 | 0.00 | 0.00 | 0.00 | 9,637.58 | 0.00 | | 12,111.52 |
| 4000-4999 | Books and Supplies | 118,155.02 | 0.00 | 0.00 | 0.00 | 279.65 | 526.05 | 0.00 | | 118,960.72 |
| 5000-5999 | Services and Other Operating Expenditures | 15,995.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 15,995.98 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 146,991.10 | 0.00 | 0.00 | 0.00 | 279.65 | 48,713.95 | 0.00 | 0.00 | 195,984.70 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 146,991.10 | 0.00 | 0.00 | 0.00 | 279.65 | 48,713.95 | 0.00 | 0.00 | 195,984.70 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 9,456,859.10 |
| | TOTAL COSTS | | | | | | | | | 9,652,843.80 |

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

**SELPA:** **Mission Valley (CT)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

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

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

**SELPA:** **Mission Valley (CT)**

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

| | | | State and Local | Local Only |
|---|---|---|---|---|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 1,007,078.00 | | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 1,006,686.00 | | | |
| Increase in funding (if difference is positive) | 392.00 | | | |
| Maximum available for MOE reduction (50% of increase in funding) | 196.00 | (a) | | |
| Current year funding (IDEA Section 619 - Resource 3315) | 39,268.00 | | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 156,951.90 | (b) | | |

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

| | | | | |
|---|---|---|---|---|
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | 0.00 | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 196.00 | (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | | |

**THIS SECTION IS NOT APPLICABLE!**

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

| | | | | |
|---|---|---|---|---|
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 156,951.90 | (f) | | |

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

**SELPA:** Mission Valley (CT)

**SECTION 3**

| | Column A | Column B | Column C |
|---|---|---|---|
| | Budgeted Amounts (LB-B Worksheet) FY 2024-25 | Actual Expenditures Comparison Year FY 2023-24 | Difference (A - B) |
| **A. COMBINED STATE AND LOCAL EXPENDITURES METHOD** | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 19,179,256.00 | | |
| b. Less: Expenditures paid from federal sources | 1,046,589.00 | | |
| c. Expenditures paid from state and local sources | 18,132,667.00 | 16,629,026.35 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 16,629,026.35 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 18,132,667.00 | 16,629,026.35 | 1,503,640.65 |
| If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures. | | | |

| | Budgeted Amounts FY 2024-25 | Comparison Year FY 2023-24 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 19,179,256.00 | | |
| b. Less: Expenditures paid from federal sources | 1,046,589.00 | | |
| c. Expenditures paid from state and local sources | 18,132,667.00 | 16,629,026.35 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 16,629,026.35 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 18,132,667.00 | 16,629,026.35 | |
| d. Special education unduplicated pupil count | 720.00 | 720.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 25,184.26 | 23,095.87 | 2,088.39 |
| If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures. | | | |

**SELPA:** Mission Valley (CT)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | | Budget FY 2024-25 | Comparison Year FY 2023-24 | Difference |
|---|---|---|---|---|
| 1. | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| | a. Expenditures paid from local sources | 12,976,001.00 | 9,652,843.80 | |
| | Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| | Comparison year's expenditures, adjusted for MOE calculation | | 9,652,843.80 | |
| | Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| | Less: 50% reduction from SECTION 2 | | 0.00 | |
| | Net expenditures paid from local sources | 12,976,001.00 | 9,652,843.80 | 3,323,157.20 |

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

| | | Budget FY 2024-25 | Comparison Year FY 2023-24 | Difference |
|---|---|---|---|---|
| 2. | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| | a. Expenditures paid from local sources | 12,976,001.00 | 9,652,843.80 | |
| | Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| | Comparison year's expenditures, adjusted for MOE calculation | | 9,652,843.80 | |
| | Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| | Less: 50% reduction from SECTION 2 | | 0.00 | |
| | Net expenditures paid from local sources | 12,976,001.00 | 9,652,843.80 | |
| | b. Special education unduplicated pupil count | 720.00 | 720.00 | |
| | c. Per capita local expenditures (B2a/B2b) | 18,022.22 | 13,406.73 | 4,615.50 |

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

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Contact Name
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Title

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Email Address

**SELPA:** **Mission Valley (CT)**

| Object Code | Description | Fremont Unified (CT00) | New Haven Unified (CT01) | Newark Unified (CT02) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| **TOTAL BUDGET - All Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **BUDGET - State and Local Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **BUDGET - Local Sources** | | | | | | |

**SELPA:** **Mission Valley (CT)**

| Object Code | Description | Fremont Unified (CT00) | New Haven Unified (CT01) | Newark Unified (CT02) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | 0.00 |

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

Unaudited Actuals
Budget 2024-25
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Newark Unified** **Alameda County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 01 | 6266 | ($26,906.63) |
| Explanation: The budget for this Resource will be updated at the First Interim to reflect a zero or positive ending fund balance. | | |
| 01 | 7435 | ($187,556.45) |
| Explanation: The budget for this Resource will be updated at the First Interim to reflect a zero or positive ending fund balance. | | |
| Total of negative resource balances for Fund 01 | | ($214,463.08) |
| 12 | 0000 | ($32,866.30) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | |
| Total of negative resource balances for Fund 12 | | ($32,866.30) |
| 51 | 0000 | ($107,833.18) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | |
| Total of negative resource balances for Fund 51 | | ($107,833.18) |

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

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

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

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

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

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

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

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 6266 | 9790 | ($26,906.63) |
| Explanation: The budget for this Resource will be updated at the First Interim to reflect a zero or positive ending fund balance. | | | |
| 01 | 7435 | 9790 | ($187,556.45) |
| Explanation: The budget for this Resource will be updated at the First Interim to reflect a zero or positive ending fund balance. | | | |
| 12 | 0000 | 9790 | ($32,866.30) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | | |
| 51 | 0000 | 9790 | ($107,833.18) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | | |

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

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

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

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

## EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

**Newark Unified** **Alameda County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 12 | 0000 | ($295.30) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | |
| Total of negative resource balances for Fund 12 | | ($295.30) |
| 51 | 0000 | ($107,833.18) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | |
| Total of negative resource balances for Fund 51 | | ($107,833.18) |

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

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

**EXP-POSITIVE** - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

| FUND | RESOURCE | FUNCTION | VALUE |
|---|---|---|---|
| 01 | 3327 | 3120 | ($570.40) |
| Explanation: This adjustment is the result of a prior year unpaid accounts payable. | | | |
| 13 | 0000 | 6000 | ($7,345.67) |
| Explanation: The Child Nutrition program catering service reimbursements resulted in a negative balance in this Fund, Resource/Function combination. | | | |

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

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

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

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

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

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 0000 | 3501 | ($68,823.56) |
| Explanation: This adjustment is the result of a prior year unpaid accounts payable. | | | |
| 01 | 0000 | 3502 | ($27,816.70) |
| Explanation: This adjustment is the result of a prior year unpaid accounts payable. | | | |
| 12 | 0000 | 9790 | ($295.30) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | | |
| 51 | 0000 | 9790 | ($107,833.18) |
| Explanation: Due to the GASB 31 requirement, Fair Value Adjustment to Cash in the County Treasury, the ending fund balance in Resource 0000 for this Fund resulted in a negative balance. | | | |
| 67 | 0000 | 8699 | ($43,703.99) |
| Explanation: This adjustment is the result of a prior year uncollected accounts receivable. | | | |

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

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

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

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

## SUPPLEMENTAL CHECKS

**ASSET-ACCUM-DEPR-NEG** - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT** - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL** - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**CURRENT-CALC-EXP** - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

**DEBT-ACTIVITY** - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT** - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE** - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL** - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA** - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT** - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO** - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS** - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO** - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN** - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

**IC-EXCEEDS-LEA-RATE** - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

**IC-PCT** - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

**IC-POSITIVE** - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

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

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

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

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

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

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

## EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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