



Oceanside Unified School District
Oceanside, California

2023-2024
Unaudited Actuals Report

For Board Approval
September 10, 2024

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
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		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
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
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SECTION 1

GENERAL FUND

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	215,054,739.43	1,341,543.00	216,396,282.43	211,444,097.00	1,158,970.00	212,603,067.00	-1.8%
2) Federal Revenue		8100-8299	15,281,094.98	23,138,798.75	38,419,893.73	7,700,000.00	13,519,289.00	21,219,289.00	-44.8%
3) Other State Revenue		8300-8599	5,711,806.66	35,232,508.38	40,944,315.04	4,312,950.00	24,053,885.00	28,366,835.00	-30.7%
4) Other Local Revenue		8600-8799	8,885,091.51	16,953,409.86	25,838,501.37	3,554,009.90	14,559,394.00	18,113,403.90	-29.9%
5) TOTAL, REVENUES			244,932,732.58	76,666,259.99	321,598,992.57	227,011,056.90	53,291,538.00	280,302,594.90	-12.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,181,462.77	29,656,038.28	106,837,501.05	75,655,748.00	26,224,903.80	101,880,651.80	-4.6%
2) Classified Salaries		2000-2999	27,041,897.66	12,336,271.64	39,378,169.30	26,586,356.00	13,985,660.00	40,572,016.00	3.0%
3) Employee Benefits		3000-3999	43,756,403.77	30,674,629.87	74,431,033.64	50,845,196.00	29,758,713.00	80,603,909.00	8.3%
4) Books and Supplies		4000-4999	2,952,617.50	7,430,825.37	10,383,442.87	15,750,248.74	7,039,776.00	22,790,024.74	119.5%
5) Services and Other Operating Expenditures		5000-5999	17,912,723.04	28,404,034.79	46,316,757.83	30,269,831.00	23,923,754.00	54,193,585.00	17.0%
6) Capital Outlay		6000-6999	1,273,103.73	10,112,417.96	11,385,521.69	5,863,736.00	650,002.00	6,513,738.00	-42.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	92,689.00	1,592,923.22	1,685,612.22	93,681.00	2,290,249.00	2,383,930.00	41.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(849,476.37)	603,918.61	(245,557.76)	(1,337,505.00)	1,103,225.00	(234,280.00)	-4.6%
9) TOTAL, EXPENDITURES			169,361,421.10	120,811,059.74	290,172,480.84	203,727,291.74	104,976,282.80	308,703,574.54	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,571,311.48	(44,144,799.75)	31,426,511.73	23,283,765.16	(51,684,744.80)	(28,400,979.64)	-190.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,224.13	0.00	13,224.13	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(45,402,988.99)	45,402,988.99	0.00	(48,913,548.00)	48,913,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,389,764.86)	45,402,988.99	13,224.13	(48,913,548.00)	48,913,548.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,181,546.62	1,258,189.24	31,439,735.86	(25,629,782.84)	(2,771,196.80)	(28,400,979.64)	-190.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,784,745.01	54,316,691.05	101,101,436.06	76,966,291.63	56,776,784.29	133,743,075.92	32.3%
b) Audit Adjustments		9793	0.00	1,201,904.00	1,201,904.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,784,745.01	55,518,595.05	102,303,340.06	76,966,291.63	56,776,784.29	133,743,075.92	30.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,784,745.01	55,518,595.05	102,303,340.06	76,966,291.63	56,776,784.29	133,743,075.92	30.7%
2) Ending Balance, June 30 (E + F1e)			76,966,291.63	56,776,784.29	133,743,075.92	51,336,508.79	54,005,587.49	105,342,096.28	-21.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	418,447.67	0.00	418,447.67	784,957.00	0.00	784,957.00	87.6%
Prepaid Items		9713	76,509.27	0.00	76,509.27	76,509.27	0.00	76,509.27	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	56,777,046.44	56,777,046.44	0.00	56,204,330.32	56,204,330.32	-1.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,665,535.69	0.00	46,665,535.69	20,184,404.52	0.00	20,184,404.52	-56.7%
d) Assigned									
Other Assignments		9780	20,810,625.00	0.00	20,810,625.00	19,887,797.00	0.00	19,887,797.00	-4.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,705,174.00	0.00	8,705,174.00	9,028,325.00	0.00	9,028,325.00	3.7%
Unassigned/Unappropriated Amount		9790	0.00	(262.15)	(262.15)	1,084,516.00	(2,198,742.83)	(1,114,226.83)	424.934.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	79,324,307.08	55,680,249.64	135,004,556.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,035,140.99)	0.00	(2,035,140.99)				
b) in Banks		9120	3,277,727.03	0.00	3,277,727.03				
c) in Revolving Cash Account		9130	290,000.00	0.00	290,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,139,628.87	15,027,388.49	21,167,017.36				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	182,986.94	0.00	182,986.94				
6) Stores		9320	418,447.67	0.00	418,447.67				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	76,509.27	0.00	76,509.27				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			87,674,465.87	70,707,638.13	158,382,104.00				
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	8,777,749.16	7,048,532.40	15,826,281.56				
2) Due to Grantor Governments		9590	1,930,270.74	875,946.23	2,806,216.97				
3) Due to Other Funds		9610	154.34	2,418,085.52	2,418,239.86				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,588,289.69	3,588,289.69				
6) TOTAL, LIABILITIES			10,708,174.24	13,930,853.84	24,639,028.08				
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)			76,966,291.63	56,776,784.29	133,743,075.92				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	116,492,053.00	0.00	116,492,053.00	107,574,311.00	0.00	107,574,311.00	-7.7%
Education Protection Account State Aid - Current Year		8012	23,609,468.00	0.00	23,609,468.00	28,341,678.00	0.00	28,341,678.00	20.0%
State Aid - Prior Years		8019	(930,433.00)	0.00	(930,433.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	367,341.26	0.00	367,341.26	369,150.00	0.00	369,150.00	0.5%
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	76,963,417.24	0.00	76,963,417.24	76,053,105.00	0.00	76,053,105.00	-1.2%
Unsecured Roll Taxes		8042	2,671,100.01	0.00	2,671,100.01	2,659,227.00	0.00	2,659,227.00	-0.4%
Prior Years' Taxes		8043	(41,283.99)	0.00	(41,283.99)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	3,903,668.65	0.00	3,903,668.65	4,689,146.00	0.00	4,689,146.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	88,393.24	0.00	88,393.24	254,347.00	0.00	254,347.00	187.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,371,064.02	0.00	6,371,064.02	6,578,746.00	0.00	6,578,746.00	3.3%
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			229,494,788.43	0.00	229,494,788.43	226,519,710.00	0.00	226,519,710.00	-1.3%
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	(14,440,049.00)	0.00	(14,440,049.00)	(15,057,290.00)	0.00	(15,057,290.00)	4.3%
Property Taxes Transfers		8097	0.00	1,341,543.00	1,341,543.00	(18,323.00)	1,158,970.00	1,140,647.00	-15.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			215,054,739.43	1,341,543.00	216,396,282.43	211,444,097.00	1,158,970.00	212,603,067.00	-1.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	14,778,842.00	0.00	14,778,842.00	7,700,000.00	0.00	7,700,000.00	-47.9%
Special Education Entitlement		8181	0.00	3,710,372.52	3,710,372.52	0.00	3,481,274.00	3,481,274.00	-6.2%
Special Education Discretionary Grants		8182	0.00	275,592.94	275,592.94	0.00	301,600.00	301,600.00	9.4%
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	489,609.72	489,609.72	0.00	585,350.00	585,350.00	19.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,148,337.78	2,148,337.78		3,844,923.00	3,844,923.00	79.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		399,718.75	399,718.75		454,914.00	454,914.00	13.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		4,195.38	4,195.38		483,960.00	483,960.00	11,435.5%
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		251,550.66	251,550.66		766,892.00	766,892.00	204.9%
Career and Technical Education	3500-3599	8290		147,355.00	147,355.00		147,284.00	147,284.00	0.0%
All Other Federal Revenue	All Other	8290	502,252.98	15,712,066.00	16,214,318.98	0.00	3,453,092.00	3,453,092.00	-78.7%
TOTAL, FEDERAL REVENUE			15,281,094.98	23,138,798.75	38,419,893.73	7,700,000.00	13,519,289.00	21,219,289.00	-44.8%
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	70,796.00	70,796.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	694,018.00	0.00	694,018.00	589,044.00	0.00	589,044.00	-15.1%
Lottery - Unrestricted and Instructional Materials		8560	3,858,143.82	2,225,053.66	6,083,197.48	2,583,669.00	1,050,984.00	3,634,653.00	-40.3%
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		0.00	0.00		0.00	0.00	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		832,493.88	832,493.88		1,002,798.00	1,002,798.00	20.5%
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	1,159,644.84	32,104,164.84	33,263,809.68	1,140,237.00	22,000,103.00	23,140,340.00	-30.4%
TOTAL, OTHER STATE REVENUE			5,711,806.66	35,232,508.38	40,944,315.04	4,312,950.00	24,053,885.00	28,366,835.00	-30.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	37,596.64	0.00	37,596.64	0.00	0.00	0.00	-100.0%
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	231,862.71	0.00	231,862.71	0.00	0.00	0.00	-100.0%
Interest		8660	4,902,175.35	0.00	4,902,175.35	2,100,000.00	0.00	2,100,000.00	-57.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,264,914.02	0.00	1,264,914.02	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	1,896,045.15	1,896,045.15	0.00	2,228,529.00	2,228,529.00	17.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,508.47	0.00	39,508.47	200,000.00	0.00	200,000.00	406.2%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,383,162.80	3,628,308.71	6,011,471.51	1,254,009.90	1,286,184.00	2,540,193.90	-57.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	25,871.52	0.00	25,871.52	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		11,429,056.00	11,429,056.00		11,044,681.00	11,044,681.00	-3.4%
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			8,885,091.51	16,953,409.86	25,838,501.37	3,554,009.90	14,559,394.00	18,113,403.90	-29.9%
TOTAL, REVENUES			244,932,732.58	76,666,259.99	321,598,992.57	227,011,056.90	53,291,538.00	280,302,594.90	-12.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	60,664,227.10	23,752,683.19	84,416,910.29	60,244,376.00	20,547,428.00	80,791,804.00	-4.3%
Certificated Pupil Support Salaries		1200	6,500,283.57	2,345,968.48	8,846,252.05	6,504,398.00	2,490,704.00	8,995,102.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,129,947.17	1,547,094.14	10,677,041.31	8,624,918.00	1,491,121.00	10,116,039.00	-5.3%
Other Certificated Salaries		1900	887,004.93	2,010,292.47	2,897,297.40	282,056.00	1,695,650.80	1,977,706.80	-31.7%
TOTAL, CERTIFICATED SALARIES			77,181,462.77	29,656,038.28	106,837,501.05	75,655,748.00	26,224,903.80	101,880,651.80	-4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	507,554.35	8,446,441.43	8,953,995.78	639,715.00	8,119,671.00	8,759,386.00	-2.2%
Classified Support Salaries		2200	10,282,006.61	1,605,972.40	11,887,979.01	9,022,121.00	1,495,829.00	10,517,950.00	-11.5%
Classified Supervisors' and Administrators' Salaries		2300	1,624,854.95	291,705.13	1,916,560.08	1,484,983.00	284,481.00	1,769,464.00	-7.7%
Clerical, Technical and Office Salaries		2400	11,347,819.37	729,932.00	12,077,751.37	10,960,143.00	721,446.00	11,681,589.00	-3.3%
Other Classified Salaries		2900	3,279,662.38	1,262,220.68	4,541,883.06	4,479,394.00	3,364,233.00	7,843,627.00	72.7%
TOTAL, CLASSIFIED SALARIES			27,041,897.66	12,336,271.64	39,378,169.30	26,586,356.00	13,985,660.00	40,572,016.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,682,763.40	15,291,626.02	29,974,389.42	14,476,827.37	14,808,678.00	29,285,505.37	-2.3%
PERS		3201-3202	6,547,992.37	3,201,812.37	9,749,804.74	7,167,711.00	3,050,073.00	10,217,784.00	4.8%
OASDI/Medicare/Alternative		3301-3302	3,253,865.44	1,391,617.57	4,645,483.01	3,180,745.26	1,235,988.00	4,416,733.26	-4.9%
Health and Welfare Benefits		3401-3402	17,527,432.42	8,962,436.70	26,489,869.12	21,909,124.00	9,164,580.00	31,073,704.00	17.3%
Unemployment Insurance		3501-3502	52,389.28	20,665.05	73,054.33	53,125.39	23,579.00	76,704.39	5.0%
Workers' Compensation		3601-3602	1,378,361.88	1,704,959.44	3,083,321.32	3,894,662.98	1,475,690.00	5,370,352.98	74.2%
OPEB, Allocated		3701-3702	157,932.01	0.00	157,932.01	163,000.00	0.00	163,000.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	155,666.97	101,512.72	257,179.69	0.00	125.00	125.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			43,756,403.77	30,674,629.87	74,431,033.64	50,845,196.00	29,758,713.00	80,603,909.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,923,122.38	2,923,122.38	0.00	678,643.00	678,643.00	-76.8%
Books and Other Reference Materials		4200	13,530.43	982,047.24	995,577.67	3,055,043.42	167,443.00	3,222,486.42	223.7%
Materials and Supplies		4300	2,060,234.52	2,652,942.68	4,713,177.20	11,231,614.32	5,607,626.00	16,839,240.32	257.3%
Noncapitalized Equipment		4400	878,852.55	872,713.07	1,751,565.62	1,463,591.00	568,064.00	2,031,655.00	16.0%
Food		4700	0.00	0.00	0.00	0.00	18,000.00	18,000.00	New
TOTAL, BOOKS AND SUPPLIES			2,952,617.50	7,430,825.37	10,383,442.87	15,750,248.74	7,039,776.00	22,790,024.74	119.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	375,000.00	7,207,064.95	7,582,064.95	1,436,601.00	5,223,744.00	6,660,345.00	-12.2%
Travel and Conferences		5200	270,386.69	440,451.13	710,837.82	337,227.00	365,345.00	702,572.00	-1.2%
Dues and Memberships		5300	102,595.44	14,633.20	117,228.64	81,549.00	31,546.00	113,095.00	-3.5%
Insurance		5400 - 5450	1,830,475.00	0.00	1,830,475.00	2,123,643.00	0.00	2,123,643.00	16.0%
Operations and Housekeeping Services		5500	5,949,522.64	80,713.20	6,030,235.84	8,955,491.00	2,200.00	8,957,691.00	48.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,247,175.66	462,745.93	1,709,921.59	1,326,490.00	586,914.00	1,913,404.00	11.9%
Transfers of Direct Costs		5710	(158,918.84)	158,918.84	0.00	(198,875.00)	199,075.00	200.00	New
Transfers of Direct Costs - Interfund		5750	(8,357.30)	0.00	(8,357.30)	(5,024.00)	0.00	(5,024.00)	-39.9%
Professional/Consulting Services and Operating Expenditures		5800	7,830,321.63	20,018,563.08	27,848,884.71	15,862,844.00	17,505,475.00	33,368,319.00	19.8%
Communications		5900	474,522.12	20,944.46	495,466.58	349,885.00	9,455.00	359,340.00	-27.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,912,723.04	28,044,034.79	46,316,757.83	30,269,831.00	23,923,754.00	54,193,585.00	17.0%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	9,379.55	9,379.55	0.00	0.00	0.00	-100.0%
Land Improvements		6170	170,592.00	2,116,164.00	2,286,756.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	587,068.65	6,886,068.39	7,473,137.04	2,330,634.00	0.00	2,330,634.00	-68.8%
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	515,443.08	1,100,806.02	1,616,249.10	3,533,102.00	650,002.00	4,183,104.00	158.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,273,103.73	10,112,417.96	11,385,521.69	5,863,736.00	650,002.00	6,513,738.00	-42.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Pay ments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pay ments to County Offices		7142	92,689.00	1,592,923.22	1,685,612.22	93,681.00	2,290,249.00	2,383,930.00	41.4%
Pay ments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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)			92,689.00	1,592,923.22	1,685,612.22	93,681.00	2,290,249.00	2,383,930.00	41.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(603,918.61)	603,918.61	0.00	(1,103,225.00)	1,103,225.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,557.76)	0.00	(245,557.76)	(234,280.00)	0.00	(234,280.00)	-4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(849,476.37)	603,918.61	(245,557.76)	(1,337,505.00)	1,103,225.00	(234,280.00)	-4.6%
TOTAL, EXPENDITURES			169,361,421.10	120,811,059.74	290,172,480.84	203,727,291.74	104,976,282.80	308,703,574.54	6.4%
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	13,224.13	0.00	13,224.13	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,224.13	0.00	13,224.13	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(45,402,988.99)	45,402,988.99	0.00	(48,913,548.00)	48,913,548.00	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			(45,402,988.99)	45,402,988.99	0.00	(48,913,548.00)	48,913,548.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(45,389,764.86)	45,402,988.99	13,224.13	(48,913,548.00)	48,913,548.00	0.00	-100.0%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	215,054,739.43	1,341,543.00	216,396,282.43	211,444,097.00	1,158,970.00	212,603,067.00	-1.8%
2) Federal Revenue		8100-8299	15,281,094.98	23,138,798.75	38,419,893.73	7,700,000.00	13,519,289.00	21,219,289.00	-44.8%
3) Other State Revenue		8300-8599	5,711,806.66	35,232,508.38	40,944,315.04	4,312,950.00	24,053,885.00	28,366,835.00	-30.7%
4) Other Local Revenue		8600-8799	8,885,091.51	16,953,409.86	25,838,501.37	3,554,009.90	14,559,394.00	18,113,403.90	-29.9%
5) TOTAL, REVENUES			244,932,732.58	76,666,259.99	321,598,992.57	227,011,056.90	53,291,538.00	280,302,594.90	-12.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	90,539,289.00	82,366,270.28	172,905,559.28	105,335,620.88	76,248,345.00	181,583,965.88	5.0%
2) Instruction - Related Services	2000-2999		24,383,421.97	9,266,719.45	33,650,141.42	22,096,337.73	8,625,074.80	30,721,412.53	-8.7%
3) Pupil Services	3000-3999		20,250,452.67	6,118,707.74	26,369,160.41	20,854,427.22	5,598,263.00	26,452,690.22	0.3%
4) Ancillary Services	4000-4999		1,025,494.36	79,276.44	1,104,770.80	1,000.00	0.00	1,000.00	-99.9%
5) Community Services	5000-5999		17,998.93	146,449.25	164,448.18	8,929.00	187,396.00	196,325.00	19.4%
6) Enterprise	6000-6999		187.50	0.00	187.50	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		8,838,020.56	950,129.95	9,788,150.51	16,508,681.91	1,615,031.00	18,123,712.91	85.2%
8) Plant Services	8000-8999		24,213,867.11	20,290,583.41	44,504,450.52	38,828,614.00	10,411,924.00	49,240,538.00	10.6%
9) Other Outgo	9000-9999		92,689.00	1,592,923.22	1,685,612.22	93,681.00	2,290,249.00	2,383,930.00	41.4%
10) TOTAL, EXPENDITURES			169,361,421.10	120,811,059.74	290,172,480.84	203,727,291.74	104,976,282.80	308,703,574.54	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,571,311.48	(44,144,799.75)	31,426,511.73	23,283,765.16	(51,684,744.80)	(28,400,979.64)	-190.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		13,224.13	0.00	13,224.13	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(45,402,988.99)	45,402,988.99	0.00	(48,913,548.00)	48,913,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,389,764.86)	45,402,988.99	13,224.13	(48,913,548.00)	48,913,548.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,181,546.62	1,258,189.24	31,439,735.86	(25,629,782.84)	(2,771,196.80)	(28,400,979.64)	-190.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		46,784,745.01	54,316,691.05	101,101,436.06	76,966,291.63	56,776,784.29	133,743,075.92	32.3%
b) Audit Adjustments	9793		0.00	1,201,904.00	1,201,904.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,784,745.01	55,518,595.05	102,303,340.06	76,966,291.63	56,776,784.29	133,743,075.92	30.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,784,745.01	55,518,595.05	102,303,340.06	76,966,291.63	56,776,784.29	133,743,075.92	30.7%
2) Ending Balance, June 30 (E + F1e)			76,966,291.63	56,776,784.29	133,743,075.92	51,336,508.79	54,005,587.49	105,342,096.28	-21.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores	9712		418,447.67	0.00	418,447.67	784,957.00	0.00	784,957.00	87.6%
Prepaid Items	9713		76,509.27	0.00	76,509.27	76,509.27	0.00	76,509.27	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	56,777,046.44	56,777,046.44	0.00	56,204,330.32	56,204,330.32	-1.0%
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		46,665,535.69	0.00	46,665,535.69	20,184,404.52	0.00	20,184,404.52	-56.7%
d) Assigned									
Other Assignments (by Resource/Object)	9780		20,810,625.00	0.00	20,810,625.00	19,887,797.00	0.00	19,887,797.00	-4.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		8,705,174.00	0.00	8,705,174.00	9,028,325.00	0.00	9,028,325.00	3.7%
Unassigned/Unappropriated Amount	9790		0.00	(262.15)	(262.15)	1,084,516.00	(2,198,742.83)	(1,114,226.83)	424,934.1%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	12,481,433.02	12,449,566.02
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	1,007,964.00
3182	ESSA: School Improvement Funding for LEAs	0.00	45,282.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.04	.04
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	0.00	1,714,818.00
3228	21st Century Community Learning Centers (CCLC): ESSER III State Reserve Summer Learning Programs	0.00	97,087.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.00	859,644.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	74,634.00
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	0.00	19,351.00
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	0.00	6,238.05
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.10	10,954.10
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0.00	.20
4203	ESSA: Title III, English Learner Student Program	0.00	11,013.00
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	.32	.32
5810	Other Restricted Federal	343,249.26	412,218.26
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	0.00	270,196.00
6211	Literacy Coaches and Reading Specialists Grant Program	583,708.00	583,708.00
6266	Educator Effectiveness, FY 2021-22	2,133,279.14	1,754,001.14
6300	Lottery: Instructional Materials	4,260,832.83	4,327,716.83
6332	CA Community Schools Partnership Act - Implementation Grant	1,761,802.10	249,280.10
6387	Career Technical Education Incentive Grant Program	270.63	275,025.63
6500	Special Education	110,514.08	803,422.08
6520	Special Ed: Project Workability I LEA	0.00	23,617.00
6547	Special Education Early Intervention Preschool Grant	1,349.67	1,349.67
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,511,223.49	5,511,223.49
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,448,823.04	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,992,194.25	1,992,194.25
7085	Learning Communities for School Success Program	34,746.67	34,746.67
7220	California Partnership Academies Program	0.00	85,780.00
7311	Classified School Employee Professional Development Block Grant	98,701.29	98,701.29
7339	Dual Enrollment Opportunities	275,715.77	200,715.77
7399	LCFF Equity Multiplier	851,562.00	1,703,124.00
7412	A-G Access/Success Grant	363,592.24	166,395.24
7413	A-G Learning Loss Mitigation Grant	213,753.87	213,753.87
7435	Learning Recovery Emergency Block Grant	18,042,343.71	15,049,098.71
7510	Low-Performing Students Block Grant	2,601.59	2,601.59
7810	Other Restricted State	80,448.33	0.00
9010	Other Restricted Local	5,184,901.00	6,148,909.00
Total, Restricted Balance		56,777,046.44	56,204,330.32

SECTION 2

OTHER FUNDS

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	1,250,893.81	0.00	-300.0%
5) TOTAL, REVENUES			1,250,893.81	0.00	-300.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	612,063.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	505,920.95	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,117,984.83	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,908.98	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)			132,908.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,145,711.74	1,278,620.72	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,145,711.74	1,278,620.72	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,145,711.74	1,278,620.72	11.6%
2) Ending Balance, June 30 (E + F1e)			1,278,620.72	1,278,620.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,452.00	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	1,265,168.72	1,278,620.72	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,353,114.20		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,094.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,452.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,373,660.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	95,039.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			95,039.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,278,620.72		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,102,154.14	0.00	-100.0%
Interest		8660	3,548.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	145,191.19	0.00	-100.0%
TOTAL, REVENUES			1,250,893.81	0.00	-300.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	612,063.88	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			612,063.88	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	505,920.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			505,920.95	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,117,984.83	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250,893.81	0.00	-300.0%
5) TOTAL, REVENUES			1,250,893.81	0.00	-300.0%
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		1,117,984.83	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,117,984.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,908.98	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)			132,908.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,145,711.74	1,278,620.72	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,145,711.74	1,278,620.72	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,145,711.74	1,278,620.72	11.6%
2) Ending Balance, June 30 (E + F1e)			1,278,620.72	1,278,620.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,452.00	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	1,265,168.72	1,278,620.72	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,265,168.72	1,278,620.72
Total, Restricted Balance		1,265,168.72	1,278,620.72

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	1,060,733.16	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,029.44	0.00	-100.0%
5) TOTAL, REVENUES			1,078,762.60	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	357,834.63	417,100.00	16.6%
2) Classified Salaries		2000-2999	110,525.37	119,472.00	8.1%
3) Employee Benefits		3000-3999	302,065.30	147,137.00	-51.3%
4) Books and Supplies		4000-4999	17,925.68	106,124.00	492.0%
5) Services and Other Operating Expenditures		5000-5999	43,728.81	31,558.00	-27.8%
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	0.00	1,650.00	New
9) TOTAL, EXPENDITURES			832,079.79	823,041.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,682.81	(823,041.00)	-433.6%
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)			246,682.81	(823,041.00)	-433.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,981.80	478,664.61	106.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,981.80	478,664.61	106.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,981.80	478,664.61	106.3%
2) Ending Balance, June 30 (E + F1e)			478,664.61	(344,376.39)	-171.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	478,664.61	363,555.33	-24.0%
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	(707,931.72)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,395,084.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,030.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	16,862.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,390,916.72		
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	25,288.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,210.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	881,752.84		
6) TOTAL, LIABILITIES			912,252.11		
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)			478,664.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	814,916.16	0.00	-100.0%
All Other State Revenue	All Other	8590	245,817.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,060,733.16	0.00	-100.0%
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	41,790.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,509.66)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(21,251.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,029.44	0.00	-100.0%
TOTAL, REVENUES			1,078,762.60	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	323,252.43	391,016.00	21.0%
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	34,582.20	26,084.00	-24.6%
TOTAL, CERTIFICATED SALARIES			357,834.63	417,100.00	16.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	53,159.47	51,376.00	-3.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	57,365.90	68,096.00	18.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,525.37	119,472.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,701.39	0.00	-100.0%
PERS		3201-3202	37,086.14	2,840.00	-92.3%
OASDI/Medicare/Alternative		3301-3302	17,559.58	722.00	-95.9%
Health and Welfare Benefits		3401-3402	133,424.44	142,331.00	6.7%
Unemployment Insurance		3501-3502	236.81	9.00	-96.2%
Workers' Compensation		3601-3602	19,589.63	395.00	-98.0%
OPEB, Allocated		3701-3702	507.31	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	960.00	840.00	-12.5%
TOTAL, EMPLOYEE BENEFITS			302,065.30	147,137.00	-51.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	347.68	348.00	0.1%
Materials and Supplies		4300	16,971.80	105,169.00	519.7%
Noncapitalized Equipment		4400	606.20	607.00	0.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,925.68	106,124.00	492.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,295.47	10,844.00	104.8%
Dues and Memberships		5300	2,940.00	2,940.00	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	15,360.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	763.30	24.00	-96.9%
Professional/Consulting Services and Operating Expenditures		5800	19,360.60	17,740.00	-8.4%
Communications		5900	9.44	10.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,728.81	31,558.00	-27.8%
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)					
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	0.00	1,650.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	1,650.00	New
TOTAL, EXPENDITURES			832,079.79	823,041.00	-1.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,060,733.16	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,029.44	0.00	-100.0%
5) TOTAL, REVENUES			1,078,762.60	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		640,837.90	674,099.00	5.2%
2) Instruction - Related Services	2000-2999		169,103.13	131,037.00	-22.5%
3) Pupil Services	3000-3999		6,778.76	16,255.00	139.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	1,650.00	New
8) Plant Services	8000-8999		15,360.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			832,079.79	823,041.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			246,682.81	(823,041.00)	-433.6%
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)			246,682.81	(823,041.00)	-433.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,981.80	478,664.61	106.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,981.80	478,664.61	106.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,981.80	478,664.61	106.3%
2) Ending Balance, June 30 (E + F1e)			478,664.61	(344,376.39)	-171.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	478,664.61	363,555.33	-24.0%
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	(707,931.72)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	6,601.68	6,601.68
5059	Early Education: ARP California State Preschool Program One-time Stipend	34,278.19	0.00
6105	Early Education: California State Preschool Program	507.31	0.00
6130	Early Education: Center-Based Reserve Account	221,593.65	221,593.65
7810	Other Restricted State	215,040.00	135,360.00
9010	Other Restricted Local	643.78	0.00
Total, Restricted Balance		478,664.61	363,555.33

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	6,852,678.77	6,589,728.00	-3.8%
3) Other State Revenue		8300-8599	4,360,126.89	3,966,582.00	-9.0%
4) Other Local Revenue		8600-8799	970,647.85	349,500.00	-64.0%
5) TOTAL, REVENUES			12,183,453.51	10,905,810.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,678,253.33	3,463,901.00	-5.8%
3) Employee Benefits		3000-3999	2,282,189.22	2,610,503.00	14.4%
4) Books and Supplies		4000-4999	4,033,749.76	4,531,650.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	282,252.82	447,480.00	58.5%
6) Capital Outlay		6000-6999	259,619.10	300,000.00	15.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	245,557.76	232,630.00	-5.3%
9) TOTAL, EXPENDITURES			10,781,621.99	11,586,164.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,401,831.52	(680,354.00)	-148.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,224.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,224.13)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,388,607.39	(680,354.00)	-149.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,010,462.84	14,399,070.23	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,010,462.84	14,399,070.23	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,010,462.84	14,399,070.23	10.7%
2) Ending Balance, June 30 (E + F1e)			14,399,070.23	13,718,716.23	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	222,729.89	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	14,166,340.34	13,718,716.23	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,578,464.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(189,615.44)		
b) in Banks		9120	12,353.15		
c) in Revolving Cash Account		9130	10,000.00		
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	2,388,497.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	222,729.89		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,022,430.22		
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	451,784.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	171,575.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			623,359.99		
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)			14,399,070.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,852,678.77	6,589,728.00	-3.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,852,678.77	6,589,728.00	-3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,360,126.89	3,966,582.00	-9.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,360,126.89	3,966,582.00	-9.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	324,977.61	99,500.00	-69.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	436,805.83	180,000.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,638.03	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	135,226.38	70,000.00	-48.2%
TOTAL, OTHER LOCAL REVENUE			970,647.85	349,500.00	-64.0%
TOTAL, REVENUES			12,183,453.51	10,905,810.00	-10.5%
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	3,057,743.55	2,900,525.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	285,807.00	285,805.00	0.0%
Clerical, Technical and Office Salaries		2400	334,702.78	277,571.00	-17.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,678,253.33	3,463,901.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	803,213.42	886,021.00	10.3%
OASDI/Medicare/Alternative		3301-3302	279,404.37	264,993.00	-5.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,033,182.30	1,318,399.00	27.6%
Unemployment Insurance		3501-3502	1,830.84	5,802.00	216.9%
Workers' Compensation		3601-3602	151,373.30	134,285.00	-11.3%
OPEB, Allocated		3701-3702	3,844.68	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,340.31	1,003.00	-89.3%
TOTAL, EMPLOYEE BENEFITS			2,282,189.22	2,610,503.00	14.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	457,030.00	611,650.00	33.8%
Noncapitalized Equipment		4400	68,217.10	70,000.00	2.6%
Food		4700	3,508,502.66	3,850,000.00	9.7%
TOTAL, BOOKS AND SUPPLIES			4,033,749.76	4,531,650.00	12.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	80,381.07	90,000.00	12.0%
Travel and Conferences		5200	1,152.70	3,500.00	203.6%
Dues and Memberships		5300	180.00	180.00	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	57,048.55	153,500.00	169.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,555.50	5,000.00	-33.8%
Professional/Consulting Services and Operating Expenditures		5800	135,774.80	195,000.00	43.6%
Communications		5900	160.20	300.00	87.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,252.82	447,480.00	58.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	259,619.10	300,000.00	15.6%
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			259,619.10	300,000.00	15.6%
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	245,557.76	232,630.00	-5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			245,557.76	232,630.00	-5.3%
TOTAL, EXPENDITURES			10,781,621.99	11,586,164.00	7.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	13,224.13	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,224.13	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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)			(13,224.13)	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	6,852,678.77	6,589,728.00	-3.8%
3) Other State Revenue		8300-8599	4,360,126.89	3,966,582.00	-9.0%
4) Other Local Revenue		8600-8799	970,647.85	349,500.00	-64.0%
5) TOTAL, REVENUES			12,183,453.51	10,905,810.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,536,064.23	11,353,534.00	7.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		245,557.76	232,630.00	-5.3%
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			10,781,621.99	11,586,164.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,401,831.52	(680,354.00)	-148.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,224.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,224.13)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,388,607.39	(680,354.00)	-149.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,010,462.84	14,399,070.23	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,010,462.84	14,399,070.23	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,010,462.84	14,399,070.23	10.7%
2) Ending Balance, June 30 (E + F1e)			14,399,070.23	13,718,716.23	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	222,729.89	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	14,166,340.34	13,718,716.23	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,918,550.21	11,369,863.10
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,081,845.16	1,182,908.16
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,165,944.97	1,165,944.97
Total, Restricted Balance		14,166,340.34	13,718,716.23

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,657,718.97	0.00	-100.0%
5) TOTAL, REVENUES			5,657,718.97	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,096.78	65,183.00	16.2%
3) Employee Benefits		3000-3999	39,806.09	44,662.50	12.2%
4) Books and Supplies		4000-4999	74,678.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,968,019.50	16,876,950.00	325.3%
6) Capital Outlay		6000-6999	22,935,799.92	57,046,448.00	148.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,074,400.30	74,033,243.50	173.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,416,681.33)	(74,033,243.50)	245.7%
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	49,650,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,650,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,233,318.67	(74,033,243.50)	-362.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,858,132.56	123,091,451.23	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,858,132.56	123,091,451.23	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,858,132.56	123,091,451.23	29.8%
2) Ending Balance, June 30 (E + F1e)			123,091,451.23	49,058,207.73	-60.1%
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	123,091,451.23	49,058,207.73	-60.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,658,398.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,849,027.47)		
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	1,525,967.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,418,248.12		
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			124,753,586.77		
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	1,655,926.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,209.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,662,135.54		
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)			123,091,451.23		
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	4,795,873.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	861,844.98	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			5,657,718.97	0.00	-100.0%
TOTAL, REVENUES			5,657,718.97	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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,096.78	65,183.00	16.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,096.78	65,183.00	16.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,870.74	17,632.00	18.6%
OASDI/Medicare/Alternative		3301-3302	4,286.74	4,988.00	16.4%
Health and Welfare Benefits		3401-3402	18,254.92	19,543.00	7.1%
Unemployment Insurance		3501-3502	28.04	33.00	17.7%
Workers' Compensation		3601-3602	2,312.13	2,466.50	6.7%
OPEB, Allocated		3701-3702	53.52	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			39,806.09	44,662.50	12.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,187.04	0.00	-100.0%
Noncapitalized Equipment		4400	72,490.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			74,678.01	0.00	-100.0%
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	7,212.28	5,450.00	-24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,960,768.72	16,871,500.00	326.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,968,019.50	16,876,950.00	325.3%
CAPITAL OUTLAY					
Land		6100	(688.10)	12,000.00	-1,843.9%
Land Improvements		6170	3,764,010.96	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,987,251.15	57,028,847.00	200.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	185,225.91	5,601.00	-97.0%
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			22,935,799.92	57,046,448.00	148.7%
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			27,074,400.30	74,033,243.50	173.4%
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	49,650,000.00	0.00	-100.0%
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			49,650,000.00	0.00	-100.0%
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)			49,650,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,657,718.97	0.00	-100.0%
5) TOTAL, REVENUES			5,657,718.97	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		27,074,400.30	74,033,243.50	173.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,074,400.30	74,033,243.50	173.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,416,681.33)	(74,033,243.50)	245.7%
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	49,650,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,650,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,233,318.67	(74,033,243.50)	-362.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,858,132.56	123,091,451.23	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,858,132.56	123,091,451.23	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,858,132.56	123,091,451.23	29.8%
2) Ending Balance, June 30 (E + F1e)			123,091,451.23	49,058,207.73	-60.1%
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	123,091,451.23	49,058,207.73	-60.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	123,091,451.23	49,058,207.73
Total, Restricted Balance		123,091,451.23	49,058,207.73

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	4,008,697.32	0.00	-100.0%
5) TOTAL, REVENUES			4,008,697.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,108,928.57	2,250,758.00	103.0%
6) Capital Outlay		6000-6999	1,263,822.83	16,749,242.00	1,225.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,372,751.40	19,000,000.00	700.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,635,945.92	(19,000,000.00)	-1,261.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,635,945.92	(19,000,000.00)	-1,261.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,658,301.96	23,294,247.88	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,658,301.96	23,294,247.88	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,658,301.96	23,294,247.88	7.6%
2) Ending Balance, June 30 (E + F1e)			23,294,247.88	4,294,247.88	-81.6%
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	23,294,247.88	4,294,247.88	-81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	23,848,080.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(359,500.50)		
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	291,106.72		
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			23,779,686.31		
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	485,438.43		
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			485,438.43		
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)			23,294,247.88		
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	1,778,724.29	0.00	-100.0%
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	904,500.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	219,179.34	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,106,293.26	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,008,697.32	0.00	-100.0%
TOTAL, REVENUES			4,008,697.32	0.00	-100.0%
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	1,108,928.57	2,250,758.00	103.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,108,928.57	2,250,758.00	103.0%
CAPITAL OUTLAY					
Land		6100	12,425.00	42,818.00	244.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,251,397.83	16,706,424.00	1,235.0%
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			1,263,822.83	16,749,242.00	1,225.3%
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			2,372,751.40	19,000,000.00	700.8%
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	4,008,697.32	0.00	-100.0%
5) TOTAL, REVENUES			4,008,697.32	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		2,372,751.40	19,000,000.00	700.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,372,751.40	19,000,000.00	700.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,635,945.92	(19,000,000.00)	-1,261.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,635,945.92	(19,000,000.00)	-1,261.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,658,301.96	23,294,247.88	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,658,301.96	23,294,247.88	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,658,301.96	23,294,247.88	7.6%
2) Ending Balance, June 30 (E + F1e)			23,294,247.88	4,294,247.88	-81.6%
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	23,294,247.88	4,294,247.88	-81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	23,294,247.88	4,294,247.88
Total, Restricted Balance		23,294,247.88	4,294,247.88

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	1,786,101.95	0.00	-100.0%
5) TOTAL, REVENUES			1,786,101.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	90,482.25	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	716,589.29	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			807,071.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			979,030.41	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	52,873,623.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,873,623.84	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,852,654.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,197,920.70	67,050,574.95	408.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,197,920.70	67,050,574.95	408.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,197,920.70	67,050,574.95	408.0%
2) Ending Balance, June 30 (E + F1e)			67,050,574.95	67,050,574.95	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	67,050,574.95	67,050,574.95	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	13,552,206.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(204,294.23)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	53,536,242.60		
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	168,919.73		
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			67,053,074.95		
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	2,500.00		
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			2,500.00		
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)			67,050,574.95		
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	1,622,371.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	163,730.68	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,786,101.95	0.00	-100.0%
TOTAL, REVENUES			1,786,101.95	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	90,482.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,482.25	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	716,589.29	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			716,589.29	0.00	-100.0%
TOTAL, EXPENDITURES			807,071.54	0.00	-100.0%
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	14,778,723.84	0.00	-100.0%
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	38,094,900.00	0.00	-100.0%
(c) TOTAL, SOURCES			52,873,623.84	0.00	-100.0%
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)			52,873,623.84	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,786,101.95	0.00	-100.0%
5) TOTAL, REVENUES			1,786,101.95	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		2,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	804,571.54	0.00	-100.0%
10) TOTAL, EXPENDITURES			807,071.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			979,030.41	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	52,873,623.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,873,623.84	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,852,654.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,197,920.70	67,050,574.95	408.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,197,920.70	67,050,574.95	408.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,197,920.70	67,050,574.95	408.0%
2) Ending Balance, June 30 (E + F1e)			67,050,574.95	67,050,574.95	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	67,050,574.95	67,050,574.95	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
9010	Other Restricted Local	67,050,574.95	67,050,574.95
Total, Restricted Balance		67,050,574.95	67,050,574.95

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	24,458,232.00	0.00	-100.0%
5) TOTAL, REVENUES			24,458,232.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,458,232.00	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)			24,458,232.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	25,115,444.00	New
b) Audit Adjustments		9793	657,212.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			657,212.00	25,115,444.00	3,721.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			657,212.00	25,115,444.00	3,721.5%
2) Ending Balance, June 30 (E + F1e)			25,115,444.00	25,115,444.00	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	49,211,025.00	New
d) Assigned					
Other Assignments		9780	25,115,444.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(24,095,581.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,458,232.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,458,232.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			24,458,232.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,458,232.00	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			24,458,232.00	0.00	-100.0%
TOTAL, REVENUES			24,458,232.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			0.00	0.00	0.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,458,232.00	0.00	-100.0%
5) TOTAL, REVENUES			24,458,232.00	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		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)			24,458,232.00	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)			24,458,232.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	25,115,444.00	New
b) Audit Adjustments		9793	657,212.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			657,212.00	25,115,444.00	3,721.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			657,212.00	25,115,444.00	3,721.5%
2) Ending Balance, June 30 (E + F1e)			25,115,444.00	25,115,444.00	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	49,211,025.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,115,444.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(24,095,581.00)	New

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	2,265,469.94	0.00	-100.0%
5) TOTAL, REVENUES			2,265,469.94	0.00	-100.0%
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	1,521,940.00	0.00	-100.0%
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			1,521,940.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			743,529.94	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 NET POSITION (C + D4)			743,529.94	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,151,785.30	6,895,315.24	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,151,785.30	6,895,315.24	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,151,785.30	6,895,315.24	12.1%
2) Ending Net Position, June 30 (E + F1e)			6,895,315.24	6,895,315.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,895,315.24	6,895,315.24	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,723,024.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(101,346.97)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	273,637.37		
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			6,895,315.24		
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) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,895,315.24		
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	256,662.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	64,836.51	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,943,971.35	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,265,469.94	0.00	-100.0%
TOTAL, REVENUES			2,265,469.94	0.00	-100.0%
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	1,521,940.00	0.00	-100.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,521,940.00	0.00	-100.0%
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			1,521,940.00	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					
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	2,265,469.94	0.00	-100.0%
5) TOTAL, REVENUES			2,265,469.94	0.00	-100.0%
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		1,521,940.00	0.00	-100.0%
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, EXPENSES			1,521,940.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			743,529.94	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 NET POSITION (C + D4)			743,529.94	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,151,785.30	6,895,315.24	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,151,785.30	6,895,315.24	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,151,785.30	6,895,315.24	12.1%
2) Ending Net Position, June 30 (E + F1e)			6,895,315.24	6,895,315.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,895,315.24	6,895,315.24	0.0%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,487,847.40		16,487,847.40			16,487,847.40
Work in Progress	2,000,309.76		2,000,309.76			2,000,309.76
Total capital assets not being depreciated	18,488,157.16	0.00	18,488,157.16	0.00	0.00	18,488,157.16
Capital assets being depreciated:						
Land Improvements	10,855,832.62		10,855,832.62			10,855,832.62
Buildings	422,473,547.84		422,473,547.84			422,473,547.84
Equipment	21,928,880.94		21,928,880.94			21,928,880.94
Total capital assets being depreciated	455,258,261.40	0.00	455,258,261.40	0.00	0.00	455,258,261.40
Accumulated Depreciation for:						
Land Improvements	(6,348,697.84)		(6,348,697.84)			(6,348,697.84)
Buildings	(137,649,087.70)		(137,649,087.70)			(137,649,087.70)
Equipment	(18,284,054.64)		(18,284,054.64)			(18,284,054.64)
Total accumulated depreciation	(162,281,840.18)	0.00	(162,281,840.18)	0.00	0.00	(162,281,840.18)
Total capital assets being depreciated, net excluding lease and subscription assets	292,976,421.22	0.00	292,976,421.22	0.00	0.00	292,976,421.22
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	311,464,578.38	0.00	311,464,578.38	0.00	0.00	311,464,578.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	14,023.19	14,023.19	15,200.31	13,625.19	13,625.19	14,445.76
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)	14,023.19	14,023.19	15,200.31	13,625.19	13,625.19	14,445.76
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	
b. Special Education-Special Day Class	5.69	5.69		5.69	5.69	
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.58	.58		.58	.58	
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)	6.27	6.27	0.00	6.27	6.27	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,029.46	14,029.46	15,200.31	13,631.46	13,631.46	14,445.76
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

SECTION 3

CERTIFICATION/OTHER REPORTS

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.36%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	(\$9,919,035.67)
	Adjusted Appropriations Limit	\$225,637,758.60
	Appropriations Subject to Limit	\$225,637,758.60
	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	1.29%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2024

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Roxanna Travers

Name
Financial Accounting & Data Support Manager

Title
858-295-6700

Telephone
roxanna.travers@sdcoe.net

E-mail Address

For School District:

Mike Blessing

Name
Clerk of the Board

Title
760.966.4000

Telephone
mike.blessing@oside.us

E-mail Address

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,837,501.05	301	507,659.98	303	106,329,841.07	305	2,747,059.47		307	103,582,781.60	309
2000 - Classified Salaries	39,378,169.30	311	209,078.40	313	39,169,090.90	315	3,447,340.04		317	35,721,750.86	319
3000 - Employee Benefits	74,431,033.64	321	419,579.33	323	74,011,454.31	325	2,128,204.08		327	71,883,250.23	329
4000 - Books, Supplies Equip Replace. (6500)	10,383,442.87	331	322,699.67	333	10,060,743.20	335	885,204.79		337	9,175,538.41	339
5000 - Services . . . & 7300 - Indirect Costs	46,071,200.07	341	11,654,109.91	343	34,417,090.16	345	9,796,316.09		347	24,620,774.07	349
TOTAL					263,988,219.64	365	TOTAL			244,984,095.17	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	84,150,811.25	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,953,995.78	380
3. STRS.	3101 & 3102	23,474,544.00	382
4. PERS.	3201 & 3202	2,667,939.86	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,040,898.67	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	18,190,709.49	385
7. Unemployment Insurance.	3501 & 3502	46,632.64	390
8. Workers' Compensation Insurance.	3601 & 3602	3,866,166.86	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	176,458.44	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		143,568,156.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		604,662.14	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		142,963,494.85	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.36%	
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)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	58.36%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	244,984,095.17	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	313,558,983.00	657,212.00	314,216,195.00	0.00	0.00	314,216,195.00	314,216,195.00
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	4,976,880.00	0.00	4,976,880.00	0.00	0.00	4,976,880.00	4,976,880.00
Net Pension Liability	232,120,276.00	0.00	232,120,276.00	0.00	0.00	232,120,276.00	232,120,276.00
Total/Net OPEB Liability	12,004,175.00	0.00	12,004,175.00	0.00	0.00	12,004,175.00	12,004,175.00
Compensated Absences Payable	868,812.12	0.00	868,812.12	0.00	0.00	868,812.12	868,812.12
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	563,529,126.12	657,212.00	564,186,338.12	0.00	0.00	564,186,338.12	564,186,338.12
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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	290,172,480.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,259,626.46
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	164,448.18
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,308,171.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,298,652.11
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)				14,771,271.59
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				252,141,582.79
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)				14,029.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,972.29

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.)	245,728,740.88	16,842.88
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)	245,728,740.88	16,842.88
B. Required effort (Line A.2 times 90%)	221,155,866.79	15,158.59
C. Current year expenditures (Line I.E and Line II.B)	252,141,582.79	17,972.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
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)	114,750,800.54		114,750,800.54			225,637,758.60
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,270.70		14,270.70			28,049.62
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 e)						
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)	14,029.46	14,020.16	28,049.62	13,631.46		13,631.46
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)			28,049.62			13,631.46
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)	367,341.26		367,341.26	369,150.00		369,150.00
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)	76,963,417.24		76,963,417.24	76,053,105.00		76,053,105.00
5. Unsecured Roll Taxes (Object 8042)	2,671,100.01		2,671,100.01	2,659,227.00		2,659,227.00
6. Prior Years' Taxes (Object 8043)	(41,283.99)		(41,283.99)	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,903,668.65		3,903,668.65	4,689,146.00		4,689,146.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	88,393.24		88,393.24	254,347.00		254,347.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,371,064.02		6,371,064.02	6,578,746.00		6,578,746.00
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)	90,323,700.43	0.00	90,323,700.43	90,603,721.00	0.00	90,603,721.00
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)	90,323,700.43	0.00	90,323,700.43	90,603,721.00	0.00	90,603,721.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,358,054.08		8,358,054.08	8,525,179.00		8,525,179.00
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)	8,358,054.08	0.00	8,358,054.08	8,525,179.00	0.00	8,525,179.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	140,101,521.00		140,101,521.00	135,915,989.00		135,915,989.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(930,433.00)		(930,433.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	139,171,088.00	0.00	139,171,088.00	135,915,989.00	0.00	135,915,989.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	320,609,933.97		320,609,933.97	274,155,367.00		274,155,367.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,167,089.37		6,167,089.37	2,100,000.00		2,100,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			114,750,800.54			225,637,758.60
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.9655			0.4860
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			235,556,794.27			113,629,640.89
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			90,323,700.43			90,603,721.00
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)			3,365,954.40			1,635,775.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			139,171,088.00			31,551,098.89
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			139,171,088.00			31,551,098.89
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])			4,501,024.25			942,915.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			94,824,724.68			91,546,636.13
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)			139,171,088.00			30,608,183.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			94,824,724.68			
b. State Subventions (Line D8)			139,171,088.00			
c. Less: Excluded Appropriations (Line C23)			8,358,054.08			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			225,637,758.60			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			(9,919,035.67)			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			225,637,758.60			113,629,640.89
12. Appropriations Subject to the Limit (Line D9d)			225,637,758.60			

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,037,890.92
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) 218,450,881.06

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) 0.93%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,995,045.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,123,545.14

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	295,393.58
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,413,984.71
9. Carry-Forward Adjustment (Part IV, Line F)	(3,943,658.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,470,326.66
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	165,411,326.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,650,141.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,744,461.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,104,770.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	164,448.18
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	187.50
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,690,288.93
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)	224,692.36
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)	135.85
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)	31,467,356.63
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)	1,117,984.83
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	832,079.79
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,687,561.40
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)	269,095,435.60
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)	2.76%
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)	1.29%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	7,413,984.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,481,840.27)
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 (3.67%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.26%) times Part III, Line B19); zero if positive	(3,943,658.05)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(3,943,658.05)
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:	1.29%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1971829.02) is applied to the current year calculation and the remainder (\$-1971829.03) is deferred to one or more future years:	2.02%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1314552.68) is applied to the current year calculation and the remainder (\$-2629105.37) is deferred to one or more future years:	2.27%
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)	(3,943,658.05)

Approved
indirect
cost rate: 3.67%

Highest
rate used
in any
program: 4.26%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,117,284.03	40,887.25	3.66%
01	3182	151,457.58	4,056.85	2.68%
01	3228	213,582.17	7,838.47	3.67%
01	3310	3,686,170.95	135,282.05	3.67%
01	3315	106,319.85	2,367.00	2.23%
01	3327	0.00	5,758.00	N/A
01	3550	137,014.63	4,598.00	3.36%
01	4127	47,942.93	1,759.51	3.67%
01	4203	4,046.86	148.52	3.67%
01	5810	464,353.92	15,277.68	3.29%
01	6266	640,580.00	22,426.59	3.50%
01	6332	1,270,612.43	46,631.48	3.67%
01	6387	788,043.71	28,851.53	3.66%
01	6388	160,691.00	4,679.00	2.91%
01	6520	193,953.41	527.60	0.27%
01	6547	965,293.10	35,426.26	3.67%
01	6762	3,810,064.67	95,169.41	2.50%
01	6770	142,919.76	1,429.20	1.00%
01	7220	66,458.91	2,439.04	3.67%
01	7339	23,424.55	859.68	3.67%
01	7412	475,867.25	17,464.33	3.67%
01	7413	34,567.50	1,268.63	3.67%
01	7435	2,049,029.55	75,199.38	3.67%
01	7810	99,583.81	3,654.69	3.67%
01	9010	4,020,005.63	49,918.46	1.24%
13	5310	5,765,659.41	245,557.76	4.26%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	210,972.49		2,545,209.91	2,756,182.40
2. State Lottery Revenue	8560	3,351,965.10		1,742,173.78	5,094,138.88
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)		3,562,937.59	0.00	4,287,383.69	7,850,321.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,747,059.47		0.00	2,747,059.47
2. Classified Salaries	2000-2999	81,326.39		0.00	81,326.39
3. Employee Benefits	3000-3999	9,626.79		0.00	9,626.79
4. Books and Supplies	4000-4999	2,872.55		379,306.98	382,179.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	628,554.28			628,554.28
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			130,123.76	130,123.76
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)		3,469,439.48	0.00	509,430.74	3,978,870.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	93,498.11	0.00	3,777,952.95	3,871,451.06
D. COMMENTS:					
The district purchased computer based learning software subscriptions with lottery funds.					

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.

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	7,295,552.25	4,501,117.38	16,470,364.30	16,078,774.20	31,130,406.98	0.00	6,761.15
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	1.00	0.00	0.00	0.00	0.00		0.00
1110 Regular Education, K-12	0.00	0.00	0.00	0.00	0.00		0.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00		0.00
3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00		0.00
3300 Independent Study Centers	0.00	0.00	0.00	1.00	0.00		0.00
3400 Opportunity Schools	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
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		0.00
3800 Career Technical Education	3.00	0.00	0.00	1.00	0.00		0.00
4110 Regular Education, Adult	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
4620 Adult Correctional Education	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
4760 Bilingual	0.00	0.00	0.00	0.00	0.00		0.00
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999 Special Education (allocated to 5001)	10.00	0.00	0.00	8.95	0.00		0.00
6000 ROC/P	0.00	0.00	0.00	0.00	0.00		0.00
Other Goals							
Description							
7110 Nonagency - Educational	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
8100 Community Services	0.00	0.00	0.00	0.00	0.00		0.00
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		0.00
Other Funds							
Description							
-- Adult Education (Fund 11)					0.00		
-- Child Development (Fund 12)	1.00	0.00	0.00	0.00	0.00		0.00
-- Cafeteria (Funds 13 & 61)					0.00		
C. Total Allocation Factors	15.00	0.00	0.00	10.95	0.00	0.00	0.00

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	33,776.86	486,370.15	520,147.01	23,207.07		543,354.08
1110	Regular Education, K-12	109,254,998.90	0.00	109,254,998.90	4,874,560.35		114,129,559.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,485,150.33	0.00	1,485,150.33	66,262.00		1,551,412.33
3300	Independent Study Centers	1,927,850.07	1,468,515.32	3,396,365.39	151,533.46		3,547,898.85
3400	Opportunity Schools	113,944.07	0.00	113,944.07	5,083.77		119,027.84
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	3,249,387.06	2,927,625.77	6,177,012.83	275,595.83		6,452,608.66
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	63,649,149.21	18,005,445.07	81,654,594.28	3,643,130.77		85,297,725.05
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	9,277,235.38	0.00	9,277,235.38	413,916.47		9,691,151.85
7150	Nonagency - Other	118,735.04	0.00	118,735.04	5,297.53		124,032.57
8100	Community Services	1,375,847.84	0.00	1,375,847.84	61,385.32		1,437,233.16
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					386,442.32	386,442.32
----	Enterprise					187.50	187.50
----	Facilities Acquisition & Construction					12,343,037.27	12,343,037.27
----	Other Outgo					1,685,612.22	1,685,612.22
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		486,370.15	486,370.15	513,735.70		1,000,105.85
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(245,557.76)		(245,557.76)
----	Total General Fund and Charter Schools Funds Expenditures	190,486,074.76	23,374,326.46	213,860,401.22	9,788,150.51	14,415,279.31	238,063,831.04

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	31,324.81	2,452.05	0.00	0.00	0.00	0.00	0.00			0.00	0.00	33,776.86
1110	Regular Education, K-12	106,222,666.68	4,045.21	922,397.17	1,010,888.55	176.45	0.00	1,094,824.84			0.00	0.00	109,254,998.90
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,484,692.89	377.49	0.00	79.95	0.00	0.00	0.00			0.00	0.00	1,485,150.33
3300	Independent Study Centers	1,708,221.77	(.01)	0.00	26.65	219,601.66	0.00	0.00			0.00	0.00	1,927,850.07
3400	Opportunity Schools	113,378.20	565.87	0.00	0.00	0.00	0.00	0.00			0.00	0.00	113,944.07
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	2,792,925.65	379,611.37	780.53	1,917.28	64,206.27	0.00	9,945.96			0.00	0.00	3,249,387.06
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	51,432,126.12	2,805,037.23	1,397.39	7,585.19	3,048,818.60	6,261,652.44	0.00			92,532.24	0.00	63,649,149.21
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	9,026,525.48	157,028.40	15,159.54	50,087.63	5,409.96	0.00	0.00	0.00	0.00	23,024.37	0.00	9,277,235.38
7150	Nonagency - Other	93,697.68	23,498.10	171.90	0.00	1,367.36	0.00	0.00	0.00	0.00	0.00	0.00	118,735.04
8100	Community Services		0.00	0.00	0.00	295,950.00	0.00		164,448.18	0.00	915,449.66	0.00	1,375,847.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		172,905,559.28	3,372,615.71	939,906.53	1,070,585.25	3,635,530.30	6,261,652.44	1,104,770.80	164,448.18	0.00	1,031,006.27	0.00	190,486,074.76

* 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	486,370.15	0.00	0.00	486,370.15
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
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	1,468,515.32	0.00	0.00	1,468,515.32
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	2,927,625.77	0.00	0.00	2,927,625.77
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	18,005,445.07	0.00	0.00	18,005,445.07
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)	486,370.15	0.00	0.00	486,370.15
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		23,374,326.46	0.00	0.00	23,374,326.46

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

37 73569 0000000
Form PCR
E8A4UJX86R(2023-24)

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)	2,690,288.93
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,219,738.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,123,680.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,033,708.27
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	190,486,074.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	23,374,326.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	213,860,401.22
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	832,079.79
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,196,064.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,028,143.85
D.	Total Direct Charged and Allocated Costs (B3 + C5)	224,888,545.07
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.46%

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)	386,442.32				386,442.32
Enterprise (Objects 1000-5999, 6400-6920)		187.50			187.50
Facilities Acquisition & Construction (Objects 1000-6700)			12,343,037.27		12,343,037.27
Other Outgo (Objects 1000 - 7999)				1,685,612.22	1,685,612.22
Total Other Costs	386,442.32	187.50	12,343,037.27	1,685,612.22	14,415,279.31

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

37 73569 0000000
Form SIAA
E8A4UJX86R(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,357.30)	0.00	(245,557.76)				
Other Sources/Uses Detail					13,224.13	0.00		
Fund Reconciliation							182,986.94	2,418,239.86
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	763.30	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,210.40
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,555.50	0.00	245,557.76	0.00				
Other Sources/Uses Detail					0.00	13,224.13		
Fund Reconciliation							0.00	171,575.57
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		

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

37 73569 0000000
Form SIAA
E8A4UJX86R(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	38.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,418,248.12	6,209.23
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

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

37 73569 0000000
Form SIAA
E8A4UJX86R(2023-24)

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

37 73569 0000000
Form SIAA
E8A4UJX86R(2023-24)

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	8,357.30	(8,357.30)	245,557.76	(245,557.76)	13,224.13	13,224.13	2,601,235.06	2,601,235.06

2024-25 CASHEI QW

Kristine Harrison
The author and scribe

 District of Columbia Department of General Services, Office of Accounting & Reporting

ENDING BALANCE SUBTOTAL Prior to Borrowing																													
			\$	63,435,926	\$	48,019,465	\$	39,388,062	\$	29,321,151	\$	20,549,612	\$	51,381,313	\$	52,126,626	\$	46,641,999	\$	41,834,351	\$	52,596,604	\$	47,874,751	\$	47,784,396	\$	100,000,000	
BORROWING ACTIVITY			Beginning Bal														Ending Balance												
11.1	M	9640	TRAN / TTF Principal Amounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.2	M	9650	TRAN / TTF Premium	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.3	M	5300	TRAN / TTF Insurance Cost & Interest	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.4	M	913509640	TRAN / TTF Repayment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.5	M	9600-9610	Temporary Loans / Due To	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.6	M	9620-9649	Other Liabilities (Excluding TRAFs)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BORROWING ACTIVITY				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BEGINNING BALANCES (Excluding 9110)				\$	81,205,914														\$	81,205,914									
Prior Year Transactions																													
ENDING CASH BALANCE			9110	\$	63,435,926	\$	48,019,465	\$	39,388,062	\$	29,321,151	\$	20,549,612	\$	51,381,313	\$	52,126,626	\$	46,641,999	\$	41,834,351	\$	52,596,604	\$	47,874,751	\$	47,784,396	\$	47,784,396

Business Services / Finance of Accounting & Reporting
* One-Time Funding ELO Grant Revenues 3214 and 3217 should be obligated by 1/30/2023. Revenues 3214 and 3217 should be obligated by 4/30/2024

Code Legend:	ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
D = District	Projected 23-24 Ending Cash Balance	1	merged macros will add the links to prior year ending balances by month												
C = County	20-23 Ending Cash Balance	2	48,819,508	35,880,768	30,838,962	20,840,805	36,400,344	72,963,396	71,877,818	76,965,646	79,121,755	99,823,965	186,672,157	135,004,557	
Projection Calculation	20-22 Ending Cash Balance	3	26,508,431	29,026,440	20,838,536	13,873,463	8,968,100	30,399,756	41,111,047	49,948,036	36,385,607	33,496,774	47,496,207	53,911,043	
	20-21 Ending Cash Balance	4	32,182,046	32,822,030	32,947,146	27,661,507	22,904,119	43,368,969	46,708,763	37,533,547	41,447,229	40,565,756	36,471,102	38,213,389	
	A = 3 Year Average	5	30,743,962	20,756,315	17,729,474	10,730,516	6,263,441	26,808,966	34,136,439	26,316,266	26,912,667	42,864,787	33,250,333	22,967,307	
	S = Schedule	10-19 Ending Cash Balance	6	25,551,486	10,653,779	11,541,400	9,653,103	4,395,074	29,490,834	37,205,700	31,207,002	26,634,036	43,072,325	30,803,082	31,907,336
	M = Manual Entry	10-18 Ending Cash Balance	7	28,238,036	19,149,268	17,208,960	13,979,588	7,213,335	25,940,888	34,065,785	29,386,782	27,672,718	32,163,630	36,437,246	31,478,538
O = Other	10-17 Ending Cash Balance	6	21,626,946	13,326,091	10,984,130	4,376,086	(160,295)	19,722,560	30,292,176	24,038,480	21,601,907	27,707,240	20,033,163	26,942,075	
NP = No Projection	10-16 Ending Cash Balance	9	15,551,577	4,786,531	4,417,968	2,331,169	3,939,724	16,174,873	25,261,878	19,252,314	23,166,866	24,490,610	22,471,207	22,696,463	
SLIPA Administrator	10-15 Ending Cash Balance	10	17,512,548	8,901,971	8,960,734	2,953,452	2,903,864	16,213,185	17,353,456	15,423,642	61,437,827	20,353,388	18,834,391	14,422,344	
San Diego Unified															
Poway Unified															
ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
	TREASURY ENDING CASH BALANCE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	CASHFLOW ENDING BALANCE Obj. 9110	\$	63,435,926.22	48,019,464.74	39,388,062.34	29,321,151.46	20,549,611.68	51,381,312.73	52,126,626.30	46,641,999.41	41,834,350.52	52,596,604.00	47,874,751.38	47,784,395.73	
	DIFFERENCE	\$	-	-	-	-	-	-	-	-	-	-	-	-	
	IN BALANCE/NOT BALANCED (variance % - 01)		No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	
	NOTES														

December Ending Cash Balance	Expenditures (excluding Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes Inc. In- lieu PTA & Borrowing Activity	Balance After Net Property Taxes	Payroll Expenditures	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	ROM Ending Balance*
\$	(5,361,905)	\$ 15,187,647	\$ 25,750,629	\$ 40,938,276	\$ (14,769,815)	\$ 26,168,457	\$ 17,761,129	\$ 43,929,585

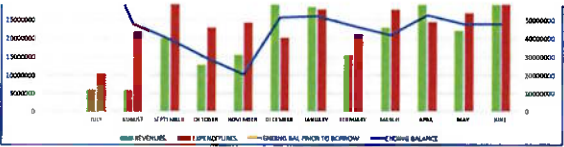
*ROM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the strong variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS																	Deliberate / P/F Revenues			
Group	Line #	Principal Appt. LCFF Type	A	July	August	September	October	November	December	January	February	March	April	May	June	Total	July SY	August SY	Other Months SY	Totals
LCFF SOURCES	1.1.3.5.4.1	Type 1 (A) Principal Apportionment - LCFF		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	100.00%				100.00%
	1.1.3.5.4.2	Type 2 (B) Principal Apportionment - LCFF		15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	100.00%				100.00%
	1.2	Property Taxes		0.4%	2.0%	0.3%	1.4%	3.9%	32.08%	15.26%	2.50%	2.50%	25.72%	11.50%	2.50%	100.00%				100.00%
	1.3	EPA				25.0%						25.0%			25.0%	100.00%				100.00%
	1.4	RDA Residual Balance & CRD								50.0%					50.0%	100.00%				100.00%
	1.6	Charter School In Lieu			6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%	14%			100.00%
FEDERAL REVENUE	1.7	Special Education - Prop Tax Transfer								27.3%			24.8%		47.9%	100.0%				100.00%
	2.2	Federal Special Education														0%				100.00%
	2.3	Assets - Pass Through						25%				25%			25%	75%			100%	100.00%
	2.4.2.5.2.6	Federal Cash Mgmt Title 1, 2, & 3				25%			25%			25%			25%	100%				100.00%
	2.9	One-Time Funding EROER II (Federal Cash Mgmt)																		100.00%
	2.11	One-Time Funding EROER II (Federal Cash Mgmt)																		100.00%
OTHER STATE REVENUE	2.12	One-Time Funding ELO Grant (Federal Cash Mgmt)																		100.00%
	3.1	PA Sp. Ed. (SDUSD, Poway & Inland)		5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	12%	100%				100.00%
	3.3	Mandate Block						100%								100%				100.00%
	3.4	Lottery								25%			25%		25%	75%			25%	100.00%

LINE	AVERAGE PERCENTAGE FOR YEARS 2020/21 TO 2022/23	Line	July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %	June Actual %	Total %
2	06400, 1.7 Multiple Other Revenue Sources	1.7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	100%
3	06400, 2.1 8110 Impact Aid	2.1	0.00%	0.00%	5.29%	0.00%	0.00%	0.83%	0.00%	38.11%	19.87%	7.87%	10.20%	8.83%	100.00%	0.00%	100%
3	06400, 2.3 8205 Assets - Pass Through (June only)	2.3	-4.43%	-28.83%	8.62%	7.08%	0.02%	0.00%	0.00%	0.00%	14.53%	19.48%	16.22%	29.51%	62.21%	37.79%	100%
3	06400, 2.7 Multiple Other Federal	2.7	-0.76%	-19.08%	6.17%	5.10%	9.15%	6.61%	13.95%	0.01%	6.00%	15.22%	8.82%	4.87%	59.86%	46.14%	100%
3	06400, 3.8 Multiple Other Blue	3.8	0.06%	9.34%	1.02%	6.26%	10.94%	6.96%	22.14%	0.07%	3.35%	30.34%	9.35%	7.33%	118.43%	18.47%	100%
3	06400, 4.2 Multiple Other Local	4.2	-8.78%	-19.00%	20.86%	13.86%	4.84%	11.77%	7.60%	2.80%	3.88%	15.43%	1.01%	36.07%	88.72%	10.28%	100%
1	06400, 5.1 5900-6098 Transfers In & Other Sources	5.1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100%
3	06400, 6.1 1000-1099 Certified	6.1	0.87%	8.63%	8.57%	8.68%	9.19%	8.60%	9.64%	9.74%	9.29%	9.08%	9.95%	9.04%	99.28%	0.72%	100%
3	06400, 6.2 2000-2099 Classified	6.2	3.61%	8.17%	8.08%	8.15%	9.36%	7.58%	8.41%	8.01%	8.10%	10.23%	9.08%	8.74%	97.53%	2.07%	100%
3	06400, 6.3 3000-3099 Benefits	6.3	5.02%	2.16%	12.51%	9.17%	8.94%	3.93%	12.61%	6.69%	10.30%	8.82%	9.77%	8.81%	98.71%	1.29%	100%
3	06400, 7.1 4000-4099 Supplies	7.1	1.95%	13.96%	8.73%	9.77%	6.00%	7.80%	10.07%	3.11%	7.06%	5.90%	7.28%	6.16%	87.62%	12.38%	100%
3	06400, 7.2 5000-5099 Utilities	7.2	2.45%	7.31%	11.40%	11.16%	8.77%	6.61%	7.02%	6.55%	10.59%	7.36%	6.61%	6.09%	92.98%	7.01%	100%
3	06400, 7.3 6000-6099 Other Service (Excl. Utilities)	7.3	8.91%	10.55%	11.63%	3.09%	9.96%	6.48%	6.62%	5.81%	12.54%	6.12%	10.34%	10.47%	108.46%	1.51%	100%
3	06400, 7.4 6000-6099 Capital	7.4	5.11%	6.25%	34.76%	0.00%	2.20%	3.22%	6.87%	4.03%	0.38%	7.25%	7.18%	18.10%	86.20%	4.80%	100%
6	06400, 7.5 7000-7299 Pass Through Revenues (June Only)	7.5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%
3	06400, 7.6 7000-7098 Transfers Out, Other Uses & Output (Line 5.1 Jan)	7.6	-0.00%	-0.17%	2.29%	-0.72%	7.76%	17.62%	-3.06%	21.01%	10.94%	0.59%	18.26%	16.74%	89.62%	10.38%	100%

OCEANSIDE UNIFIED
2024-25 CASHFLOW





DESCRIPTION		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES		\$ 6,131,148	\$ 5,960,047	\$ 20,007,568	\$ 12,762,765	\$ 15,406,710	\$ 47,137,279	\$ 28,567,288	\$ 15,648,128	\$ 22,944,257	\$ 35,181,685	\$ 22,100,853	\$ 36,271,797
EXPENDITURES		\$ 10,403,870	\$ 21,729,518	\$ 20,550,170	\$ 22,829,678	\$ 24,178,250	\$ 20,131,783	\$ 27,821,974	\$ 21,130,754	\$ 27,751,896	\$ 24,399,442	\$ 26,822,706	\$ 36,462,153
ENDING BAL PRIOR TO BORROW		\$ 93,435,926	\$ 48,019,465	\$ 39,388,062	\$ 29,321,151	\$ 20,549,612	\$ 51,381,313	\$ 52,126,626	\$ 46,641,999	\$ 41,834,361	\$ 52,596,604	\$ 47,874,751	\$ 47,784,386
ENDING BALANCE		\$ 93,435,926	\$ 48,019,465	\$ 39,388,062	\$ 29,321,151	\$ 20,549,612	\$ 51,381,313	\$ 52,126,626	\$ 46,641,999	\$ 41,834,361	\$ 52,596,604	\$ 47,874,751	\$ 47,784,386

OCEANSIDE UNIFIED

2023-24 CASHFLOW


By: Kristin Harrison, Authorizing Signature

UPDATE DATE		ACTUALS TO MONTH OF		LEAD		BUDGET LINE		BUDGET ADDRESS		BUDGET SIGNATURE																																			
7/18/2024		JUNE PRELIM		7598		06400		A. Davis		BUDGET SIGNATURE																																			
										JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		TOTAL July - June 2024		SECOND INTERIM 2023-24		July Actual		August Actual		Other Months		Fiscal Year 2023-24 Total	
CHART				BEGINNING BALANCE		\$ 120,891,062		\$ 112,868,500		\$ 95,855,676		\$ 86,497,113		\$ 84,383,896		\$ 88,899,263		\$ 112,597,835		\$ 123,876,316		\$ 123,109,045		\$ 118,852,176		\$ 137,548,062		\$ 132,810,772																	
LCFF SOURCES																																													
1.1	S	8011	LCFF	\$	5,488,634	\$	5,488,634	\$	8,881,342	\$	8,881,342	\$	8,881,342	\$	8,881,342	\$	8,881,342	\$	10,144,125	\$	10,144,125	\$	10,144,125	\$	10,144,125	\$	10,144,125	\$	17,462,588	\$	115,425,066	\$	115,144,328	\$	-	\$	-	\$	118,425,086						
1.2	S	8021-0045	Property Taxes	\$	659,941	\$	1,315,527	\$	547,827	\$	1,049,744	\$	3,426,237	\$	26,346,730	\$	12,553,751	\$	2,214,630	\$	2,290,170	\$	27,653,579	\$	2,344,432	\$	3,543,996	\$	83,052,636	\$	84,824,975	\$	-	\$	-	\$	83,952,836								
1.3	S	8012	EPA	\$	-	\$	-	\$	10,133,717	\$	-	\$	-	\$	10,133,717	\$	-	\$	-	\$	3,723,117	\$	-	\$	-	\$	-	\$	(581,083)	\$	23,809,468	\$	30,912,387	\$	-	\$	-	\$	23,659,468						
1.4	S	8047	ROA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,300,963	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,070,171	\$	6,371,064	\$	-	\$	-	\$	6,378,746								
1.5	S	8096	Charter In Use Taxes	\$	1,728,582	\$	(3,030,874)	\$	-	\$	(2,240,481)	\$	-	\$	(2,030,192)	\$	-	\$	(2,030,192)	\$	(2,363,845)	\$	(1,181,972)	\$	-	\$	(2,363,844)	\$	(15,515,038)	\$	(13,329,368)	\$	194,080	\$	-	\$	(15,330,980)								
1.6	S	8097	Special Education - Prop Tax Transfer	\$	-	\$	-	\$	3,456	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,224,111	\$	-	\$	-	\$	-	\$	1,227,567	\$	1,158,970	\$	(58,597)	\$	-	\$	1,158,870								
1.7	A	Multiple	Other Revenue Sources	\$	-	\$	-	\$	705,742	\$	(3,028)	\$	-	\$	-	\$	-	\$	-	\$	(343,400)	\$	(343,400)	\$	(237,180)	\$	(343,400)	\$	(265,731)	\$	(936,433)	\$	-	\$	-	\$	830,433								
8000-0000				TOTAL LCFF SOURCES		\$ 7,876,137		\$ 2,774,287		\$ 21,272,164		\$ 8,867,571		\$ 13,397,879		\$ 44,321,863		\$ 25,735,486		\$ 8,865,194		\$ 12,496,206		\$ 37,888,831		\$ 12,146,146		\$ 28,963,996		\$ 214,146,338		\$ 220,488,427		\$ 1,005,905		\$ -		\$ 220,186,235							
FEDERAL REVENUE																																													
2.1	A	8110	Impact Aid	\$	-	\$	-	\$	-	\$	549,233	\$	5,020,191	\$	-	\$	-	\$	1,592,605	\$	-	\$	1,181,874	\$	-	\$	3,335,237	\$	11,685,140	\$	6,300,900	\$	-	\$	-	\$	-	\$	11,688,140						
2.2	S	8181/8182	Special Education	\$	151,036	\$	-	\$	(1,046,147)	\$	(849,860)	\$	-	\$	-	\$	58,232	\$	1,388,827	\$	-	\$	305,978	\$	-	\$	5,034	\$	5,034	\$	3,831,239	\$	-	\$	-	\$	3,826,205	\$	8,331,230						
2.3	S/A	8285	9010 roll-up	\$	149,160	\$	-	\$	-	\$	(23,548)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	118,112	\$	803,362	\$	-	\$	-	\$	685,260						
2.4	S	8290	3010/3025	\$	315,136	\$	-	\$	8,112	\$	-	\$	-	\$	-	\$	273,562	\$	-	\$	-	\$	1,751,085	\$	-	\$	-	\$	-	\$	2,347,886	\$	3,289,767	\$	-	\$	-	\$	951,871						
2.5	S	8290	4035	\$	(3,251)	\$	68,450	\$	-	\$	5,812	\$	-	\$	-	\$	-	\$	-	\$	19,007	\$	-	\$	-	\$	-	\$	-	\$	215,386	\$	529,841	\$	-	\$	-	\$	314,555						
2.6	S	8290	4420/4423	\$	-	\$	-	\$	(26,458)	\$	27,740	\$	-	\$	-	\$	-	\$	78,606	\$	-	\$	177,640	\$	-	\$	-	\$	-	\$	287,334	\$	257,334	\$	-	\$	-	\$	257,334						
2.7	A	Multiple	Other Federal	\$	(2,478,424)	\$	-	\$	743,961	\$	1,040,345	\$	290,419	\$	130,208	\$	17,565	\$	223,412	\$	-	\$	386,182	\$	43,596	\$	375,446	\$	655,340	\$	2,630,108	\$	-	\$	-	\$	-	\$	1,974,768						
2.8	M	8220/8290	Multiple	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
2.9	M	8290	3212	\$	11,140	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(11,140)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
2.10	M	8290	3213/3214	\$	2,665,903	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,278,615	\$	-	\$	1,153,404	\$	-	\$	742,375	\$	9,336,100	\$	15,862,643	\$	-	\$	-	\$	-	\$	9,830,160				
2.12	M	8290	3216-3219	\$	(642,294)	\$	-	\$	777,619	\$	1,667,145	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,813,610				
8300-0000				TOTAL FEDERAL REVENUE		\$ 176,134		\$ 66,486		\$ 463,717		\$ 2,416,744		\$ 5,288,610		\$ 138,208		\$ 626,485		\$ 8,505,467		\$ -		\$ 5,993,836		\$ 45,596		\$ 4,353,898		\$ 26,839,280		\$ 35,324,143		\$ -		\$ -		\$ 7,752,679							
OTHER STATE REVENUE																																													
3.1	S	8311-8319	6506/6510	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
3.2	M	8311-8319	PA Recompensations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
3.3	S	8580	Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
3.4	S	8580	Lottery	\$	-	\$	-	\$	(944,671)	\$	1,203,949	\$	-	\$	-	\$	1,401,568	\$	-	\$	-	\$	1,193,767	\$	-	\$	-	\$	-	\$	1,250,438	\$	4,105,686	\$	3,847,693	\$	-	\$	-	\$	3,074				
3.5	S	8590	2600	\$	468,638	\$	468,638	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	843,548	\$	9,374,288	\$	9,372,701	\$	-	\$	-	\$	9,374,288						
3.6	S	8590	6548	\$	102,751	\$	57,737	\$	(1,068)	\$	103,928	\$	103,928	\$	103,928	\$	97,912	\$	97,912	\$	97,912	\$	97,912	\$	97,912	\$	97,912	\$	97,912	\$	1,123,202	\$	1,108,000	\$	-	\$	-	\$	1,123,202						
3.7	S	8590	6547	\$	45,935	\$	45,935	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	82,684	\$	1,002,688	\$	1,002,688	\$	-	\$	-	\$	1,002,688						
3.8	S	8590	6770	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	518,834	\$	518,834	\$	518,834	\$	518,834	\$	518,834	\$	518,834	\$	2,565,172	\$	-	\$	-	\$	2,565,172						
3.9	S	8590	7390	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	340,824	\$	170,312	\$	170,312	\$	170,312	\$	551,562	\$	-	\$	-	\$	-	\$	551,562						
3.10	O	8590	7680	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,882,358						
3.11	O	8590	7680	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,882,358						
3.12	M	Multiple	Other State	\$	(1,180,258)	\$	38,540	\$	1,576,396	\$	3,107,967	\$	126,196	\$	80,372	\$	1,087,506	\$	66,371	\$	190,960	\$	5,778,450	\$	625,000	\$	5,778,450	\$	625,000	\$	5,778,450	\$	11,428,817	\$	-	\$	-	\$	5,650,367						
3.13	M	8520/8590	Multiple	\$	-	\$	-	\$	-	\$	4,582,701	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
8300-0000				TOTAL OTHER STATE REVENUE		\$ (508,458)		\$ 816,836		\$ 1,596,832		\$ 9,834,585		\$ 1,838,372		\$ 1,989,538		\$ 3,346,586		\$ 1,607,426		\$																							

9111-9499		TOTAL OTHER ACTIVITY		\$	2,713,544	\$	4,435,835	\$	740,705	\$	(777,896)	\$	148,014	\$	871,360	\$	702,440	\$	901,775	\$	1,231,940	\$	(1,564,880)	\$	(2,214,742)	\$	(5,321,810)	\$	4,435,867		
		ENDING BALANCE SUBTOTAL: Prior to Borrowing		\$	112,922,682	\$	94,865,596	\$	98,370,218	\$	93,354,966	\$	87,664,491	\$	111,470,740	\$	122,715,974	\$	122,197,596	\$	116,615,282	\$	136,512,106	\$	131,773,877	\$	133,987,661	\$	153,897,287		
BORROWING ACTIVITY		Beginning Bal																											Ending Balance		
11.1	M	9640	TRAN / TIF Principal Amounts		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.2	M	8660	TRAN / TIF Premium		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.3	M	5800	TRAN / TIF Issuance Cost & Interest		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.4	M	91340640	TRAN / TIF Refunding		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.5	M	9600-9610	Temporary Loans / Due To	\$	1,030,296	\$	(900,000)	\$	(40,816)	\$	-	\$	2,034	\$	(2,034)	\$	-	\$	125,447	\$	(125,447)	\$	-	\$	-	\$	-	\$	-	\$	-
11.6	M	9620-9649	Other Liabilities (Excluding TRANs)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		TOTAL BORROWING ACTIVITY			1,030,296	\$	(900,000)	\$	(40,816)	\$	-	\$	2,034	\$	(2,034)	\$	-	\$	125,447	\$	(125,447)	\$	-	\$	-	\$	-	\$	-	\$	-
		TOTAL BEGINNING BALANCES (Excluding 9111) Prior Year Transactions		\$	10,890,626																								\$	10,890,626	
		ENDING CASH BALANCE		9110	\$	112,968,508	\$	95,855,676	\$	99,407,113	\$	94,383,396	\$	88,899,263	\$	112,507,635	\$	123,878,316	\$	123,169,045	\$	119,652,178	\$	137,549,062	\$	132,810,772	\$	135,004,557	\$	135,004,557	

Current Services | Financial Accounting & Reporting
*This Time-Auditing B.O. Grant Reporting 3/1/16 and 3/1/17 should be originated by 4/30/2016. Amounts 3/1/16 and 3/1/17 should be originated by 4/30/2016.

Code Legend:		ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
D = Debit		22-23 Ending Cash Balance	1	49,835,635	35,480,748	34,633,642	29,440,805	36,400,244	72,963,398	71,877,819	76,985,948	79,721,758	109,833,963	108,872,157	125,991,062
C = Credit		20-21 Ending Cash Balance	2	28,090,421	26,020,440	20,038,535	15,573,493	15,580,520	30,369,798	41,111,047	40,949,539	36,385,607	63,496,774	47,499,337	63,511,843
Projection Calculation		20-21 Ending Cash Balance	3	30,132,046	23,422,530	32,947,146	27,961,537	27,924,119	43,389,880	46,700,703	37,333,847	41,447,219	40,386,756	36,471,102	28,213,369
A = 3 Year Average		19-20 Ending Cash Balance	4	30,743,562	20,756,215	17,729,474	16,736,510	8,203,441	36,505,969	34,139,436	28,319,295	26,012,687	42,959,797	33,290,333	22,967,307
S = Schedule		18-19 Ending Cash Balance	5	25,587,666	18,653,779	19,541,400	9,623,103	9,386,874	29,498,934	37,065,700	31,007,002	29,634,836	41,373,319	38,603,992	31,907,328
M = Manual Entry		17-18 Ending Cash Balance	6	26,326,038	19,149,299	17,209,269	13,079,598	7,213,305	25,646,585	34,098,788	29,338,762	27,002,716	32,763,630	30,437,276	31,278,534
O = Other		16-17 Ending Cash Balance	7	21,075,545	13,126,091	16,984,136	4,375,986	1,020,250	19,722,599	30,252,178	24,036,486	21,801,967	27,797,346	26,043,193	25,942,075
NP = No Projection		15-16 Ending Cash Balance	8	15,561,577	4,738,531	4,417,964	2,331,169	3,093,728	18,174,873	25,281,978	19,882,314	23,108,586	24,480,010	22,471,207	22,585,453
SEPA Administrator		14-15 Ending Cash Balance	9	17,512,648	8,903,971	8,960,734	2,963,452	2,963,864	16,213,185	17,383,486	15,423,642	61,457,627	26,793,388	16,834,391	14,422,344
San Diego Unified		13-14 Ending Cash Balance	10	21,860,743	18,876,139	17,726,420	11,238,788	8,719,973	19,985,273	17,215,358	15,767,528	17,688,448	9,898,138	8,717,269	
Poway Unified		ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY													
		TREASURY ENDING CASH BALANCE		\$	112,968,507.50	\$	95,855,675.55	\$	99,407,113.12	\$	94,383,395.52	\$	88,899,263.25	\$	112,507,635.11
		CASHFLOW ENDING BALANCE Orig. 9110		\$	112,968,507.50	\$	95,855,675.55	\$	99,407,113.12	\$	94,383,395.52	\$	88,899,263.25	\$	112,507,635.11
		DIFFERENCE		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		IN BALANCE/NOT BALANCED (variance +/- 01)		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
		NOTES													

December Ending Cash Balance	Expenditures (including Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes less In-Service PTA & Borrowing Activity	Balance After Net Property Taxes	Payroll Expenditures	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	ECM Ending Balance*
	\$ (5,075,084)	\$ 82,822,579	\$ 24,316,544	\$ 107,146,123	\$ 10,887,284	\$ 88,452,829	\$ 25,158,580	\$ 109,571,009

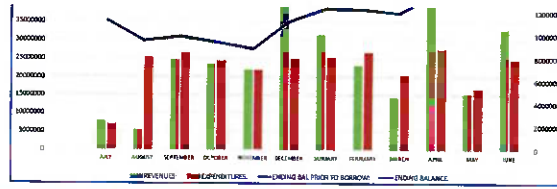
*ECM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the timing variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS																		Debtors / PPA Revenues			
Group	Line #	Principal Appt. LGFF Type	A	July	August	September	October	November	December	January	February	March	April	May	June	Total	July 5Y	August 5Y	Other Months 5Y	Totals	
LGFF SOURCES	1.1.3.5.4.1	Type 1 (A) Principal Apportionment - LGFF		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	100.00%				100.00%	
	1.1.3.5.4.2	Type 2 (B) Principal Apportionment - LGFF		15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%				100.00%	
	1.2	Property Taxes		0.4%	2.0%	0.3%	1.4%	3.9%	32.08%	15.26%	2.50%	2.50%	25.72%	11.60%	2.50%	100.00%				100.00%	
	1.3	EPA				25.0%						25.0%			25.0%	100.00%				100.00%	
	1.4	ADA Residual Balance & CRO								50.0%					50.0%	100.00%				100.00%	
	1.6	Charter School In Lieu			6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%		14%		100.00%	
FEDERAL REVENUE	1.7	Special Education - Prop Tax Transfer								27.3%			24.8%		47.9%	100.00%				100.00%	
	2.2	Federal Special Education														0%			100.00%		
	2.3	Assets - Pass Through						25%					25%		25%	75%			25%	100.00%	
	2.4.2.5.2.6	Federal Cash Mgmt Title 1.2 & 3				25%			25%			25%			25%	100%				100.00%	
	2.9	One-Time Funding (EIOBSE - Federal Cash Mgmt)																			
	2.11	One-Time Funding (EIOBSE - Federal Cash Mgmt)																			
OTHER STATE REVENUE	2.12	One-Time Funding (ELO Grant - Federal Cash Mgmt)																			
	3.1	PA Sp. Ed. (SDUSD, Poway & Island)		5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	12%	100%				100.00%	
	3.3	Mandate Block						100%								100%				100.00%	
	3.4	Lottery								25%			25%		25%	75%			25%	100.00%	

LINE		AVERAGE PERCENTAGE FOR YEARS 2020/21 TO 2022/23																
Line		July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %		Actual %	Total %	
2	06400.1.7 Multiple Other Revenue Sources	1.7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	100%	
3	06400.2.1 8110 Impact Aid	2.1	0.00%	5.29%	0.00%	0.00%	0.00%	0.00%	36.11%	19.87%	7.87%	10.20%	8.83%	100.00%		0.00%	100%	
3	06400.2.3 8285 Assets - Pass Through (Line only)	2.3	-4.43%	-28.83%	8.62%	7.09%	0.02%	0.00%	0.00%	14.53%	19.48%	16.22%	29.51%	62.21%		37.79%	100%	
3	06400.2.7 Multiple Other Federal	2.7	-4.76%	-19.08%	8.17%	5.10%	9.15%	8.61%	13.95%	0.01%	6.00%	15.22%	4.67%	59.86%		40.14%	100%	
3	06400.3.8 Multiple Other State	3.8	0.06%	0.34%	1.92%	6.26%	10.84%	6.95%	22.14%	0.04%	3.79%	9.79%	38.44%	7.83%		118.47%	-18.47%	100%
3	06400.4.2 Multiple Other Local	4.2	-8.73%	-18.08%	20.89%	13.98%	4.84%	11.77%	7.06%	2.55%	3.28%	15.43%	1.91%	86.72%		10.28%	100%	
1	06400.5.1 8300-8308 Transfers In & Other Sources	5.1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		0.00%	100%	
3	06400.6.1 1000-1999 Certificated	6.1	0.57%	8.07%	8.57%	0.69%	9.19%	8.60%	9.84%	0.29%	0.08%	8.95%	0.04%	99.28%		0.72%	100%	
3	06400.6.2 2000-2999 Classified	6.2	3.61%	9.17%	8.08%	9.15%	9.36%	7.98%	8.41%	8.01%	10.23%	3.08%	0.74%	97.07%		2.93%	100%	
3	06400.6.3 3000-3999 Benefits	6.3	5.02%	2.16%	12.51%	8.17%	8.94%	3.93%	12.81%	6.69%	8.81%	10.30%	8.62%	9.77%		98.71%	1.29%	100%
3	06400.7.1 4000-4999 Supplies	7.1	1.95%	13.96%	8.79%	0.77%	0.00%	7.80%	10.00%	3.11%	7.05%	6.96%	7.28%	6.15%		87.62%	12.38%	100%
3	06400.7.2 5000-5999 Utilities	7.2	2.45%	7.31%	11.40%	11.16%	8.77%	0.81%	7.02%	10.96%	7.36%	6.61%	6.09%	82.08%		7.91%	100%	
3	06400.7.3 6000-6999 Other Services (Excl. Utilities)	7.3	8.91%	10.53%	11.63%	3.06%	5.95%	6.45%	8.42%	5.81%	12.54%	6.12%	10.38%	10.47%		96.49%	3.51%	100%
3	06400.7.4 7000-7999 Capital	7.4	5.11%	6.25%	34.96%	0.00%	2.20%	3.22%	6.87%	4.03%	0.38%	7.18%	18.10%	98.20%		1.80%	100%	
3	06400.7.5 8000-8999 Pass Through Revenue (Line Only)	7.5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0%	100%
3	06400.7.6 9000-9999 Transfers Out, Other Uses & Overage (Line 5.1 Jan)	7.6	-6.68%	-6.17%	2.25%	-4.72%	7.76%	17.82%	-5.08%	21.01%	10.94%	0.65%	10.29%	16.74%		88.62%	11.38%	100%

OCEANSIDE UNIFIED
2023-24 CASHFLOW





DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES	\$ 7,742,189	\$ 5,419,812	\$ 24,659,804	\$ 23,516,410	\$ 21,918,504	\$ 47,475,811	\$ 31,388,080	\$ 22,970,808	\$ 14,290,293	\$ 46,060,565	\$ 15,378,332	\$ 32,865,257
EXPENDITURES	\$ 6,837,444	\$ 25,216,663	\$ 26,438,858	\$ 24,329,218	\$ 21,763,000	\$ 24,762,978	\$ 25,172,749	\$ 26,486,124	\$ 20,418,502	\$ 27,438,256	\$ 18,876,104	\$ 24,593,280
ENDING BAL PRIOR TO BORROW	\$ 112,922,692	\$ 94,865,596	\$ 98,370,218	\$ 93,354,968	\$ 87,864,401	\$ 111,470,740	\$ 122,716,974	\$ 122,197,596	\$ 118,815,282	\$ 136,513,166	\$ 131,773,877	\$ 133,967,661
ENDING BALANCE	\$ 112,969,508	\$ 95,855,676	\$ 98,407,113	\$ 94,393,896	\$ 88,898,263	\$ 112,507,635	\$ 123,878,316	\$ 123,109,045	\$ 119,832,179	\$ 137,549,062	\$ 132,810,772	\$ 138,004,567