



tustin

Unified School District

A Legacy of Excellence in Education

300 South C Street, Tustin, CA 92780-3695 • (714) 730-7301 • FAX (714) 731-5399 • www.tustin.k12.ca.us

September 13, 2024

Orange County Department of Education
Aisling Barrera – Administrator, Business Services
200 Kalmus Drive
Costa Mesa, CA 92628

Dear Aisling:

Tustin Unified School District Board of Education adopted the **2023-24 Unaudited Actuals Report** at the Monday, September 9, 2024 board meeting in accordance with Education Code 42127.

Enclosed are the following reports for your review:

- District Certification
- PowerPoint Presentation
- Complete SACS Reports
- Board Resolution for the GANN Limit Report
- Board Resolution for the Committed Fund Balance
- LCFF Calculation

The following files were emailed to AB1200@ocde.us: LCFF Calculator and Board Presentation.

If you have any questions, please contact me at (714) 730-7301, extension 51354 or dyang@tustin.k12.ca.us.

Sincerely,

David Yang
Senior Director, Business Services

Enc.

BOARD OF EDUCATION

Jonathan Abelove • Allyson Damikolas • Lynn Davis • James H. Laird • Jonathan Stone

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)	20,556.94	20,547.72	21,720.53	20,104.89	20,104.89	21,016.23
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)	20,556.94	20,547.72	21,720.53	20,104.89	20,104.89	21,016.23
5. District Funded County Program ADA						
a. County Community Schools	211.01	176.66	211.01	211.01	211.01	211.01
b. Special Education-Special Day Class	11.80	11.96	11.80	11.80	11.80	11.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.11	.85	.85	1.11	1.11	1.11
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)	223.92	189.47	223.66	223.92	223.92	223.92
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,780.86	20,737.19	21,944.19	20,328.81	20,328.81	21,240.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	176,147,527.00		176,147,527.00			176,147,527.00
Work in Progress	30,302,026.00		30,302,026.00	15,366,605.00	2,023,929.00	43,644,702.00
Total capital assets not being depreciated	206,449,553.00	0.00	206,449,553.00	15,366,605.00	2,023,929.00	219,792,229.00
Capital assets being depreciated:						
Land Improvements	68,997,226.00		68,997,226.00	1,628,347.00		70,625,573.00
Buildings	575,795,064.00		575,795,064.00	1,869,293.00	162,982.00	577,501,375.00
Equipment	32,288,947.00		32,288,947.00	1,494,320.00	594,458.00	33,188,809.00
Total capital assets being depreciated	677,081,237.00	0.00	677,081,237.00	4,991,960.00	757,440.00	681,315,757.00
Accumulated Depreciation for:						
Land Improvements	(33,927,946.00)		(33,927,946.00)		3,122,321.00	(37,050,267.00)
Buildings	(190,879,642.00)		(190,879,642.00)	104,768.00	13,372,219.00	(204,147,093.00)
Equipment	(24,038,993.00)		(24,038,993.00)	590,938.00	1,827,922.00	(25,275,977.00)
Total accumulated depreciation	(248,846,581.00)	0.00	(248,846,581.00)	695,706.00	18,322,462.00	(266,473,337.00)
Total capital assets being depreciated, net excluding lease and subscription assets	428,234,656.00	0.00	428,234,656.00	5,687,666.00	19,079,902.00	414,842,420.00
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	2,658,029.54		2,658,029.54	2,086,124.00		4,744,153.54
Accumulated amortization for subscription assets	(15,200.00)		(15,200.00)		598,087.63	(613,287.63)
Total subscription assets, net	2,642,829.54	0.00	2,642,829.54	2,086,124.00	598,087.63	4,130,865.91
Governmental activity capital assets, net	637,327,038.54	0.00	637,327,038.54	23,140,395.00	21,701,918.63	638,765,514.91
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

30 73643 0000000
Form CA
E8ATBJ6X1D(2023-24)

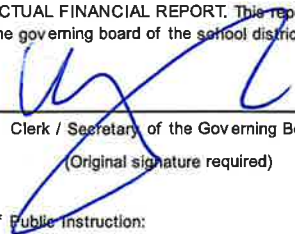
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.57%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$196,232,863.20
	Appropriations Subject to Limit	\$196,232,863.20
	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	10.41%
	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 09, 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:

Dean West
Name
Assoc Superintendent, Business Services
Title
(714) 966-4229
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E-mail Address

For School District:

Harold Sullins
Name
Chief Financial Officer
Title
(714) 730-7301
Telephone
hsullins@tustin.k12.ca.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	143,730,216.37	301	121,536.00	303	143,608,680.37	305	66,599.01		307	143,542,081.36	309
2000 - Classified Salaries	55,367,039.95	311	1,856,361.79	313	53,510,678.16	315	73,188.00		317	53,437,490.16	319
3000 - Employee Benefits	87,705,300.90	321	1,285,144.41	323	86,420,156.49	325	4,406,751.83		327	82,013,404.66	329
4000 - Books, Supplies Equip Replace. (6500)	10,192,656.34	331	172,155.23	333	10,020,501.11	335	301,048.75		337	9,719,452.36	339
5000 - Services . . . & 7300 - Indirect Costs	42,006,392.66	341	469,411.15	343	41,536,981.51	345	10,700,687.11		347	30,836,294.40	349
TOTAL					335,096,997.64	365	TOTAL			319,548,722.94	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	116,438,315.22	375
2. Salaries of Instructional Aides Per EC 41011.	2100	16,481,912.30	380
3. STRS.	3101 & 3102	32,199,699.88	382
4. PERS.	3201 & 3202	4,173,440.70	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,037,699.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,129,412.40	385
7. Unemployment Insurance.	3501 & 3502	66,474.29	390
8. Workers' Compensation Insurance.	3601 & 3602	1,662,395.97	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		187,189,350.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		24,241.53	
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.		187,165,108.75	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.		58.57%	
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)	58.57%	
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)	319,548,722.94	
	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	179,903,454.00		179,903,454.00		13,207,273.00	166,696,181.00	13,496,140.00
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	2,066,578.00		2,066,578.00		1,364,293.00	702,285.00	300,000.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	30,466,573.00		30,466,573.00	1,417,392.00		31,883,965.00	
Compensated Absences Payable	2,386,827.00		2,386,827.00	212,482.00		2,599,309.00	1,737,451.00
Subscription Liability	15,200.00		15,200.00	358,071.00	15,200.00	358,071.00	218,230.00
Governmental activities long-term liabilities	214,838,632.00	0.00	214,838,632.00	1,987,945.00	14,586,766.00	202,239,811.00	15,751,821.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	359,941,581.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	33,850,481.41
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	464,166.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,388,729.67
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	155,041.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,641,561.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	82,161.64
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,731,659.61
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				309,359,440.33
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)				20,737.19
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,918.10

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.)	291,786,750.20	14,076.67
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)	291,786,750.20	14,076.67
B. Required effort (Line A.2 times 90%)	262,608,075.18	12,669.00
C. Current year expenditures (Line I.E and Line II.B)	309,359,440.33	14,918.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) 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)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	187,459,367.39		187,459,367.39			196,232,863.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,732.47		20,732.47			20,780.86
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	20,780.86		20,780.86	20,328.81		20,328.81
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)			20,780.86			20,328.81
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)	587,813.77		587,813.77	587,815.00		587,815.00
2. Timber Yield Tax (Object 8022)	.22		.22	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)	143,815,637.28		143,815,637.28	145,536,418.00		145,536,418.00
5. Unsecured Roll Taxes (Object 8042)	4,365,012.40		4,365,012.40	4,706,318.00		4,706,318.00
6. Prior Years' Taxes (Object 8043)	2,405,106.87		2,405,106.87	2,424,796.00		2,424,796.00
7. Supplemental Taxes (Object 8044)	4,069,069.99		4,069,069.99	3,558,616.00		3,558,616.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,472,669.00		9,472,669.00	9,606,915.00		9,606,915.00

	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)	21,395,028.67		21,395,028.67	17,859,935.00		17,859,935.00
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)	186,110,338.20	0.00	186,110,338.20	184,280,813.00	0.00	184,280,813.00
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)	186,110,338.20	0.00	186,110,338.20	184,280,813.00	0.00	184,280,813.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,934,271.49			3,054,597.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,978,512.00		9,978,512.00	10,622,224.00		10,622,224.00
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)	9,978,512.00	0.00	12,912,783.49	10,622,224.00	0.00	13,676,821.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	85,138,851.00		85,138,851.00	79,076,051.00		79,076,051.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	281.00		281.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	85,139,132.00	0.00	85,139,132.00	79,076,051.00	0.00	79,076,051.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	387,170,530.49		387,170,530.49	349,808,424.00		349,808,424.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	12,096,885.81		12,096,885.81	5,000,000.00		5,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			187,459,367.39			196,232,863.20
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0023			0.9782
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			196,232,863.20			198,903,757.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			186,110,338.20			184,280,813.00
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)			2,493,703.20			2,439,457.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			23,035,308.49			28,299,765.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			23,035,308.49			28,299,765.30
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			6,745,371.32			3,082,589.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			192,855,709.52			187,363,402.69
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)			16,289,937.17			25,217,175.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			192,855,709.52			
b. State Subventions (Line D8)			16,289,937.17			
c. Less: Excluded Appropriations (Line C23)			12,912,783.49			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			196,232,863.20			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			196,232,863.20			198,903,757.30
12. Appropriations Subject to the Limit (Line D9d)			196,232,863.20			

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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) 13,692,493.51
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) 271,749,005.54

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.04%

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) 17,771,737.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,780,130.21

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	62,539.17
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)	1,501,434.62
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)	24,115,841.89
9. Carry-Forward Adjustment (Part IV, Line F)	8,689,106.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,804,948.41
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	205,865,096.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,301,500.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	30,464,113.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	882,894.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	464,166.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,249,343.81
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)	22,668.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	28,288,934.75
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)	3,205,145.29
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,610,857.82
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,248,210.18
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,396,074.26
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)	314,999,006.68
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.66%
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)	10.41%

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)	24,115,841.89
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	134,215.57
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 (4.94%) times Part III, Line B19); zero if negative	8,689,106.53
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,689,106.53
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,689,106.53

Approved
indirect
cost rate: 4.94%

Highest
rate used
in any
program: 4.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,067,154.03	102,117.00	4.94%
01	3010	2,251,592.57	111,255.00	4.94%
01	3182	200,103.00	9,884.00	4.94%
01	3310	13,905,434.00	204,477.00	1.47%
01	3315	102,620.00	3,705.00	3.61%
01	3327	70,990.59	3,506.00	4.94%
01	3345	1,441.00	48.00	3.33%
01	3385	122,719.00	2,881.00	2.35%
01	3395	25,929.00	1,280.00	4.94%
01	3410	179,787.00	6,317.00	3.51%
01	3550	157,390.00	7,775.00	4.94%
01	4035	640,267.10	31,629.00	4.94%
01	4127	296,979.30	14,671.00	4.94%
01	4203	693,188.56	34,244.00	4.94%
01	6010	143,744.10	7,099.00	4.94%
01	6053	269,041.65	13,290.00	4.94%
01	6266	288,842.21	14,268.00	4.94%
01	6332	890,216.12	43,974.00	4.94%
01	6385	7,851.26	387.00	4.93%
01	6387	1,261,106.11	62,298.00	4.94%
01	6388	158,599.26	6,343.00	4.00%
01	6500	36,124,186.88	986,018.00	2.73%
01	6515	1,321.00	65.00	4.92%
01	6520	108,010.00	5,335.00	4.94%
01	6546	2,666,646.53	68,847.00	2.58%
01	6547	817,016.00	40,360.00	4.94%
01	6762	171,956.02	8,405.00	4.89%
01	7220	143,190.75	7,061.00	4.93%
01	7311	1,272.04	62.00	4.87%
01	7412	2,624.00	129.00	4.92%
01	7413	202,275.99	9,992.00	4.94%
01	7435	81,231.60	4,012.00	4.94%
01	9010	1,791,666.31	51,786.00	2.89%
11	6391	1,197,101.40	59,136.00	4.94%
12	6052	14,293.98	706.02	4.94%
12	6105	2,272,270.74	59,987.00	2.64%
12	6127	99,206.05	4,900.00	4.94%

13	5310	5,396,074.26	266,727.00	4.94%
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Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		8,593,241.63	8,593,241.63
2. State Lottery Revenue	8560	4,659,761.00		2,444,366.00	7,104,127.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,659,761.00	0.00	11,037,607.63	15,697,368.63
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	4,344,916.38		0.00	4,344,916.38
4. Books and Supplies	4000-4999	291,666.93		0.00	291,666.93
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,177.69			23,177.69
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,659,761.00	0.00	0.00	4,659,761.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	11,037,607.63	11,037,607.63
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	480,838.65	0.00	480,838.65	35,147.68		515,986.33
1110	Regular Education, K-12	193,112,428.36	33,611,477.39	226,723,905.75	16,572,752.14		243,296,657.89
3100	Alternative Schools	2,039,243.31	122,547.05	2,161,790.36	158,019.58		2,319,809.94
3200	Continuation Schools	2,495,918.72	288,523.62	2,784,442.34	203,533.34		2,987,975.68
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,302,492.53	314,941.93	5,617,434.46	410,615.50		6,028,049.96
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	68,878,815.75	4,181,181.87	73,059,997.62	5,340,439.19		78,400,436.81
6000	Regional Occupational Ctr/Prg (ROC/P)	196,273.41	7,726.63	204,000.04	14,911.71		218,911.75
Other Goals							
7110	Nonagency - Educational	93,035.21	0.00	93,035.21	6,800.56		99,835.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,877,099.58	2,836,156.45	4,713,256.03	344,523.10		5,057,779.13
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					150,314.21	150,314.21
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,224,985.13	7,224,985.13
----	Other Outgo					12,122,027.79	12,122,027.79
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		674,843.67	674,843.67	1,235,423.30		1,910,266.97
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(391,456.02)		(391,456.02)
----	Total General Fund and Charter Schools Funds Expenditures	274,476,145.52	42,037,398.61	316,513,544.13	23,930,710.08	19,497,327.13	359,941,581.34

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	314,759.77	79,416.00	0.00	54,490.43	32,172.45	0.00	0.00			0.00	0.00	480,838.65
1110	Regular Education, K-12	150,383,895.02	4,975,367.88	2,281,122.31	19,179,982.35	10,470,886.38	805,183.28	4,943,386.64			72,604.50	0.00	193,112,428.36
3100	Alternative Schools	1,570,430.73	0.00	0.00	466,860.71	1,951.87	0.00	0.00			0.00	0.00	2,039,243.31
3200	Continuation Schools	1,825,424.33	0.00	393.76	416,263.12	251,273.14	0.00	2,564.37			0.00	0.00	2,495,918.72
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,164,277.45	130,554.26	0.00	0.00	7,660.82	0.00	0.00			0.00	0.00	5,302,492.53
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	49,789,028.44	3,366,460.81	177,639.43	5,358.98	9,797,721.10	5,680,904.50	61,702.49			0.00	0.00	68,878,815.75
6000	ROC/P	89,171.45	0.00	0.00	0.00	107,101.96	0.00	0.00			0.00	0.00	196,273.41
Other Goals													
7110	Nonagency - Educational	93,035.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,035.21
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		464,166.30	0.00	1,412,933.28	0.00	1,877,099.58
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		209,230,022.40	8,551,798.95	2,459,155.50	20,122,955.59	20,668,767.72	6,486,087.78	5,007,653.50	464,166.30	0.00	1,485,537.78	0.00	274,476,145.52

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	10,599,509.53	23,011,967.86	0.00	33,611,477.39
3100	Alternative Schools	115,899.34	6,647.71	0.00	122,547.05
3200	Continuation Schools	128,777.04	159,746.58	0.00	288,523.62
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	292,581.44	22,360.49	0.00	314,941.93
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)	2,298,670.19	1,882,511.68	0.00	4,181,181.87
6000	ROC/P	7,726.63	0.00	0.00	7,726.63
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	2,836,156.45	0.00	2,836,156.45
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	201,445.87	0.00	201,445.87
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	473,397.80	0.00	473,397.80
Total Allocated Support Costs		13,443,164.17	28,594,234.44	0.00	42,037,398.61

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,249,343.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	62,539.17
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,807,222.74
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,203,060.39
5	Total Central Administration Costs in General Fund and Charter Schools Funds	24,322,166.11
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	274,476,145.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,037,398.61
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	316,513,544.13
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,610,857.82
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,248,210.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,367,324.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,226,392.41
D.	Total Direct Charged and Allocated Costs (B3 + C5)	332,739,936.54
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.31%

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)	150,314.21				150,314.21
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			7,224,985.13		7,224,985.13
Other Outgo (Objects 1000 - 7999)				12,122,027.79	12,122,027.79
Total Other Costs	150,314.21	0.00	7,224,985.13	12,122,027.79	19,497,327.13

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)	3,180,489.95	256,260.04	0.00	10,006,414.17	28,594,234.45	0.00	0.00
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							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	823.09	823.09	823.09	823.09	1,142.34		
3100 Alternative Schools	9.00	9.00	9.00	9.00	.33		
3200 Continuation Schools	10.00	10.00	10.00	10.00	7.93		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	22.72	22.72	22.72	22.72	1.11		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	178.50	178.50	178.50	178.50	93.45		
6000 ROC/P	.60	.60	.60	.60			
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					140.79		
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					10.00		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					23.50		
C. Total Allocation Factors	1,043.91	1,043.91	1,043.91	1,043.91	1,419.45	0.00	0.00

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

Tustin Unified

Orange County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>																				
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>																				
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>																				
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																				
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																				
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																				
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																				
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																				
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																				
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																				
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																				
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																				
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>																				
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																				
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>0000</td><td>3102</td><td>(\$3,920.40)</td></tr><tr><td colspan="4">Explanation: An employee who was initially hired in prior year was incorrectly designated as a STRS member, so a correction was needed in current year to reverse the contributed amounts for the periods the employee was ineligible for STRS.</td></tr><tr><td>12</td><td>0000</td><td>4400</td><td>(\$1,792.73)</td></tr><tr><td colspan="4">Explanation: A year-end accrual erroneously credited object 4400 instead of object 9510. The correction will be made prior to 1st Interim reporting.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	0000	3102	(\$3,920.40)	Explanation: An employee who was initially hired in prior year was incorrectly designated as a STRS member, so a correction was needed in current year to reverse the contributed amounts for the periods the employee was ineligible for STRS.				12	0000	4400	(\$1,792.73)	Explanation: A year-end accrual erroneously credited object 4400 instead of object 9510. The correction will be made prior to 1st Interim reporting.				
FUND	RESOURCE	OBJECT	VALUE																		
01	0000	3102	(\$3,920.40)																		
Explanation: An employee who was initially hired in prior year was incorrectly designated as a STRS member, so a correction was needed in current year to reverse the contributed amounts for the periods the employee was ineligible for STRS.																					
12	0000	4400	(\$1,792.73)																		
Explanation: A year-end accrual erroneously credited object 4400 instead of object 9510. The correction will be made prior to 1st Interim reporting.																					
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																				

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

Passed

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

Passed

Unaudited Actuals

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Tustin Unified

Orange County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7311	(\$31.99)
Explanation: 2024-25 Budget for Resource 7311, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.		
01	7413	(\$18,705.99)
Explanation: 2024-25 Budget for Resource 7413, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.		
Total of negative resource balances for Fund 01		(\$18,737.98)
11	6371	(\$31,022.05)
Explanation: 2024-25 Budget for Resource 6371, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.		
11	6391	(\$62,620.15)
Explanation: 2024-25 Budget for Resource 6391, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.		
Total of negative resource balances for Fund 11		(\$93,642.20)

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>																																				
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																																				
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																																				
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																																				
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																																				
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																																				
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																																				
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																																				
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																																				
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																																				
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																																				
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>7311</td><td>9790</td><td>(\$31.99)</td></tr><tr><td colspan="4">Explanation: 2024-25 Budget for Resource 7311, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.</td></tr><tr><td>01</td><td>7413</td><td>9790</td><td>(\$18,705.99)</td></tr><tr><td colspan="4">Explanation: 2024-25 Budget for Resource 7413, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.</td></tr><tr><td>11</td><td>6371</td><td>9790</td><td>(\$31,022.05)</td></tr><tr><td colspan="4">Explanation: 2024-25 Budget for Resource 6371, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.</td></tr><tr><td>11</td><td>6391</td><td>9790</td><td>(\$62,620.15)</td></tr><tr><td colspan="4">Explanation: 2024-25 Budget for Resource 6391, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	7311	9790	(\$31.99)	Explanation: 2024-25 Budget for Resource 7311, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.				01	7413	9790	(\$18,705.99)	Explanation: 2024-25 Budget for Resource 7413, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.				11	6371	9790	(\$31,022.05)	Explanation: 2024-25 Budget for Resource 6371, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.				11	6391	9790	(\$62,620.15)	Explanation: 2024-25 Budget for Resource 6391, Object 9799 was not updated to reflect Actuals once FY 2023-24 was closed. This will be corrected prior to 1st Interim reporting.				
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PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																																				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																																				
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																																				
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																																				

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

Tustin Unified (73643)	v.25.2						PY1	v.25.2						CY
LOCAL CONTROL FUNDING FORMULA		2023-24						2024-25						
LCFF ENTITLEMENT CALCULATION														
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors		8.22%		0.00%		46.83%		1.07%		0.00%		48.45%		
		3PY Average						3PY Average						
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3		5,886.93	\$ 9,919	\$ 1,032	\$ 1,026	\$ -	\$ 70,505,821	5,657.20	\$ 10,025	\$ 1,043	\$ 1,072	\$ -	\$ 68,681,176	
Grades 4-6		4,645.39	10,069		943	-	51,155,325	4,542.50	10,177		986	-	50,708,615	
Grades 7-8		3,354.93	10,367		971	-	38,038,106	3,172.24	10,478		1,015	-	36,459,564	
Grades 9-12		7,833.28	12,015	312	1,155	-	105,604,732	7,644.29	12,144	316	1,207	-	104,477,370	
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 234,064,309		\$ 8,519,295	\$ 22,720,380	\$ -	\$265,303,984	\$ 229,013,442		\$ 8,316,055	\$ 22,997,228	\$ -	\$260,326,725	
NSS Allowance														
TOTAL BASE		21,720.53	\$ 234,064,309	\$ 8,519,295	\$ 22,720,380	\$ -	\$265,303,984	21,016.23	\$ 229,013,442	\$ 8,316,055	\$ 22,997,228	\$ -	\$260,326,725	
ADD ONS:														
Targeted Instructional Improvement Block Grant								\$ 798,796	\$ 798,796					
Home-to-School Transportation (COLA added commencing 2023-24)								557,457	563,422					
Small School District Bus Replacement Program (COLA added commencing 2023-24)								-	-					
Transitional Kindergarten (Commencing 2022-23)								-	-					
TK ADA		468.69	TK Add-on rate	\$ 3,044.00			1,426,692	TK ADA	468.69	TK Add-on rate	\$ 3,077.00		1,442,159	
ECONOMIC RECOVERY TARGET PAYMENT								-	-					
LCFF Entitlement Before Adjustments								\$268,086,929	\$263,131,102					
Miscellaneous Adjustments								-	-					
ADJUSTED LCFF ENTITLEMENT								\$ 268,086,929	\$ 263,131,102					
Local Revenue (including RDA)								(182,948,078)	(182,947,384)					
Gross State Aid								\$ 85,138,851	\$ 80,183,718					
Education Protection Account Entitlement								(4,344,106)	(4,203,246)					
Net State Aid								\$ 80,794,745	\$ 75,980,472					
MINIMUM STATE AID CALCULATION														
		12-13 Rate		2023-24 ADA		N/A		12-13 Rate		2024-25 ADA		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,271.21		21,720.53		\$114,493,475		\$ 5,271.21		21,016.23		\$110,780,962		
2012-13 NSS Allowance (deficit)		\$ -				-		\$ -				-		
Minimum State Aid Adjustments						-						-		
Less Current Year Property Taxes/In-Lieu						(182,948,078)						(182,947,384)		
Less Education Protection Account Entitlement						(4,344,106)						(4,203,246)		
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -		
Categorical Minimum State Aid						16,088,640						16,088,640		
Charter School Categorical Block Grant adjusted for ADA						-						-		
Minimum State Aid Guarantee Before Proration Factor						\$ 16,088,640						\$ 16,088,640		
Proration Factor						0.00%						0.00%		
Minimum State Aid Guarantee						\$ 16,088,640						\$ 16,088,640		
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement								-	-					
Minimum State Aid plus Property Taxes including RDA								-	-					
Offset								-	-					
Minimum State Aid Prior to Offset								-	-					
Total Minimum State Aid with Offset								-	-					
State Aid Before Additional State Aid								\$ 80,794,745	\$ 75,980,472					
ADDITIONAL STATE AID								\$ -	\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 80,794,745	\$ 75,980,472					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier								\$ 268,086,929	\$ 263,131,102					
Change Over Prior Year		5.81%		14,730,195				-1.85%		(4,955,827)				
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,343						12,520		
Per-ADA Change Over Prior Year		9.22%		1,042				1.43%		177				
Basic Aid Status (school districts only)								Non-Basic Aid	Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES														
		Increase		2023-24				Increase		2024-25				
State Aid		5.50%		4,209,186		\$ 80,794,745		-5.96%		(4,814,273)		\$ 75,980,472		
Education Protection Account						4,344,106						4,203,246		
Property Taxes Net of In-Lieu Transfers		6.19%		10,660,687		182,948,078		0.00%		(694)		182,947,384		
Charter In-Lieu Taxes		0.00%		-		-		0.00%		-		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.87%		14,869,873		\$ 268,086,929		-1.80%		(4,814,967)		\$ 263,131,102		

Tustin Unified

2023-24

Per-ADA Transfer Rates

LCFF Rate A-1

Grades TK/K-3	Grades 4 - 6	Grades 7 - 8	Grades 9 - 12
11,976.67	11,012.06	11,337.97	13,481.55

Alternative Rate Reported by COE A-2

-	-	-	-
---	---	---	---

District of Residence ADA by Grade Span

County Community Schools B-1

5.40	6.78	4.19	207.55
------	------	------	--------

Special Education - Special Day Class B-2

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Special Education - NPS/LCI B-3

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Extended Year Special Education B-4

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Other County Operated Programs B-5

--	--	--	--

County School Tuition Fund (Out-of-State Tuition) B-6

--	--	--	--

Total District of Residence ADA (Sum of B-1 through B-6) B-7

5.4	6.78	4.19	207.55
-----	------	------	--------

<County Operated ADA from District MYP Data worksheet

Calculation of Funding by Grade Span

District of Residence Agrees to Alternative Transfer Rate Reported by COE C-1

FALSE			
-------	--	--	--

ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span) C-2

5.4	6.78	4.19	207.55
-----	------	------	--------

Funding for ADA Transferred at the LCFF Rate (A-1 * C-2 by grade span) C-3

64,674	74,662	47,506	2,798,096
--------	--------	--------	-----------

ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0) C-4

0	0	0	0
---	---	---	---

Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span) C-5

0	0	0	0
---	---	---	---

Total Transfer for District of
Residence by Grade Span (C-3 + C-
5)

C-6

64,674	74,662	47,506	2,798,096

Total Transfer for District of
Residence (Sum of C-6 for all Grade
Spans)

C-7

2,984,938

SCHOOL DISTRICT SUMMARY

Total District of Residence ADA and
Funding [EC 2576]

Grades TK/K - 3 (Sum of all records B-
7/C-6, Grades TK/K-3)

D-1

ADA	Funding
5.4	64,674

Grades 4 - 6 (Sum of all records B-
7/C-6, Grades 4-6)

D-2

6.78	74,662
------	--------

Grades 7 - 8 (Sum of all records B-
7/C-6, Grades 7-8)

D-3

4.19	47,506
------	--------

Grades 9 - 12 (Sum of all records B-
7/C-6, Grades 9-12)

D-4

207.55	2,798,096
--------	-----------

Total Funding Transferred [(Sum of
all records C-7) * -1]

D-5

-2,984,938



**Tustin Unified
School District**

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2023-24 Year-End Unaudited Actuals

September 9, 2024

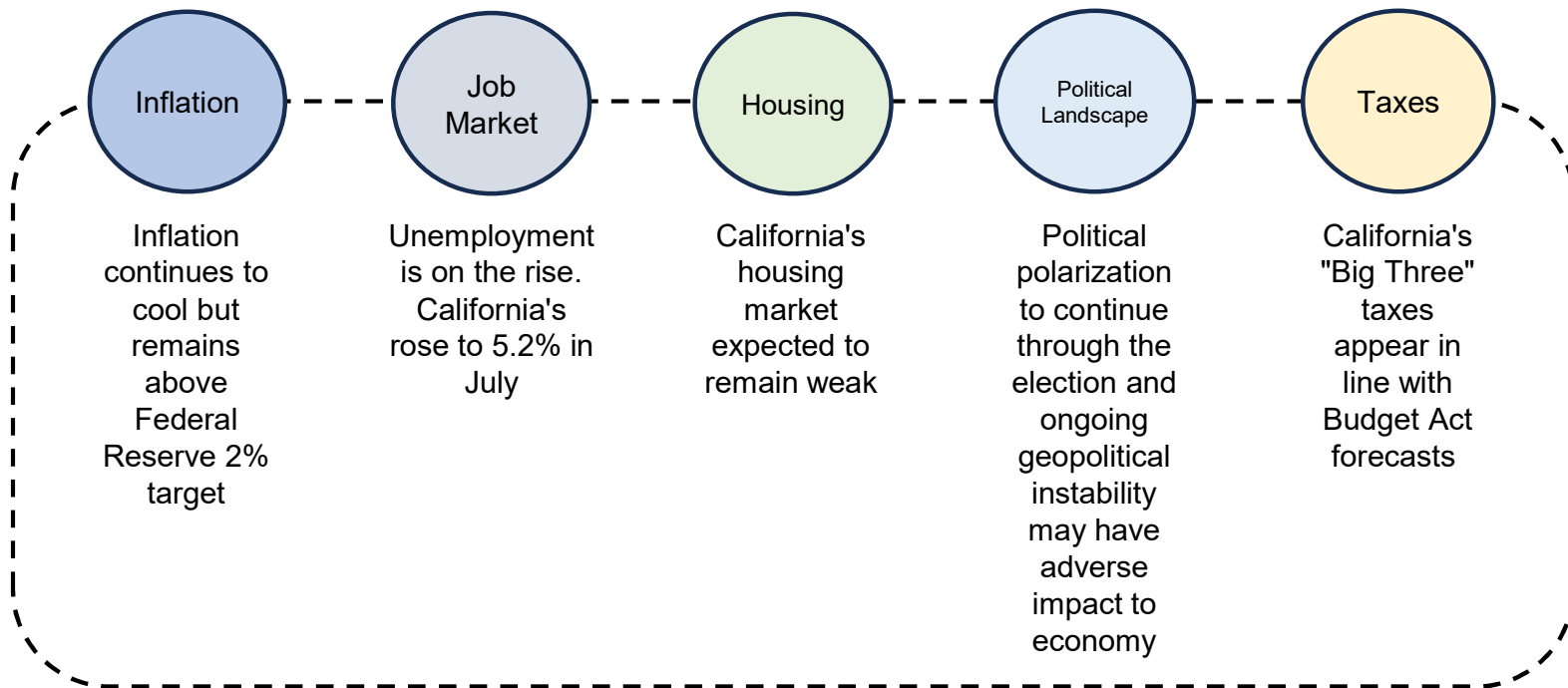


Agenda

1. Economic Outlook
2. Year End Review
3. Future Budget Updates
4. Next Steps



Economic Outlook





Year End Review



Year End Review

General Fund Revenues

In Millions

REVENUES	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	\$ Change
LCFF Source*	\$ 263.1	\$ 263.1	\$ 0.0
Federal	24.8	24.0	(0.8)
Other State	68.3	69.3	1.0
Other Local	27.7	30.8	3.1
TOTAL REVENUES	\$ 383.9	\$ 387.2	\$ 3.3

*Reflects transfer to support Fund 14 Facility Improvements

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Changes to General Fund Revenues

In Millions

1 LCFF	2 Federal	3 Other State	4 Local	\$ Change	
No change from EA to UA.	Reflects deferral of federal revenues to 2024-25 budget.	Upward adjustments to lottery revenues (restricted and unrestricted).	Upward Adjustments to community redevelopment Funds, Interest, Medi-Cal, GASB 96 Subscription-based software, and downward adjustments to GASB 31 Fair Market Value.	\$ 0.0	1
				(0.8)	2
				1.0	3
				3.1	4
				\$ 3.3	

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General Fund Revenues

Where Do Our Funds Come From?

General Fund: Revenue Sources



LCFF
67.9%

Federal
6.2%

Other State
17.9%

Local
8.0%

85.8% of
revenues come
from the state

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Year End Review

General Fund Expenditures and Other Financing Sources

In Millions

EXPENDITURES	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	\$ Change
Certificated	\$ 145.1	\$ 143.7	\$ (1.4)
Classified	56.2	55.4	(0.8)
Employee Benefits	88.4	87.7	(0.7)
Books/Supplies	12.2	9.6	(2.6)
Services and Operations	43.7	42.4	(1.3)
Capital Outlay	8.5	9.4	0.9
Other Outgo	4.8	5.1	0.3
TOTAL EXPENDITURES	\$ 358.9	\$ 353.3	\$ (5.6)
OTHER FINANCING SOURCES/USES			
Transfers In	\$ 0.0	\$ 0.0	\$ 0.0
Transfers Out	5.1	6.6	1.5
TOTAL OTHER FINANCING SOURCES/USES	\$ 5.1	\$ 6.6	\$ 1.5

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Changes To General Fund Expenditures

In Millions

1	2	3	4	\$ Change	
Salaries and Benefits	Books & Supplies	Services	Cap. Outlay & Other	\$ (1.4)	1
				(0.8)	
				(0.7)	
				(2.6)	
				(1.3)	2
				0.9	3
				0.3	4
				\$ (5.6)	
				\$ 0.0	
				1.5	
				\$ 1.5	

Reflects unrealized staffing costs for LCAP, Special Education, and other categorical programs.

Realignment of textbooks, materials & supplies with technology expenditures and reclassification of subscription-based software (GASB 96).

Utilities (Natural Gas) and Special Education expenditures were lower than anticipated and reclassification of subscription-based software (GASB 96).

Reclassification of subscription-based software (GASB 96).

Transfer of additional community redevelopment revenues to support facility priorities

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General Fund Expenditures

How Our Dollars Were Spent?

General Fund: Expenditure Categories



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Year End Review

Components of Ending Fund Balance

In Millions

Components of Ending Fund Balance	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	\$ Change
Non-Spendable	\$ 1.2	\$ 1.0	\$ (0.2)
Reserve for Economic Uncertainty (3%)	11.7	10.8	(0.9)
Restricted	74.8	77.2	2.4
Assigned	0.0	0.0	0.0
Committed	119.8	126.3	6.5
Undesignated	0.0	0.0	0.0
Total	\$ 207.5	\$ 215.3	\$ 7.8

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Future Budget Updates

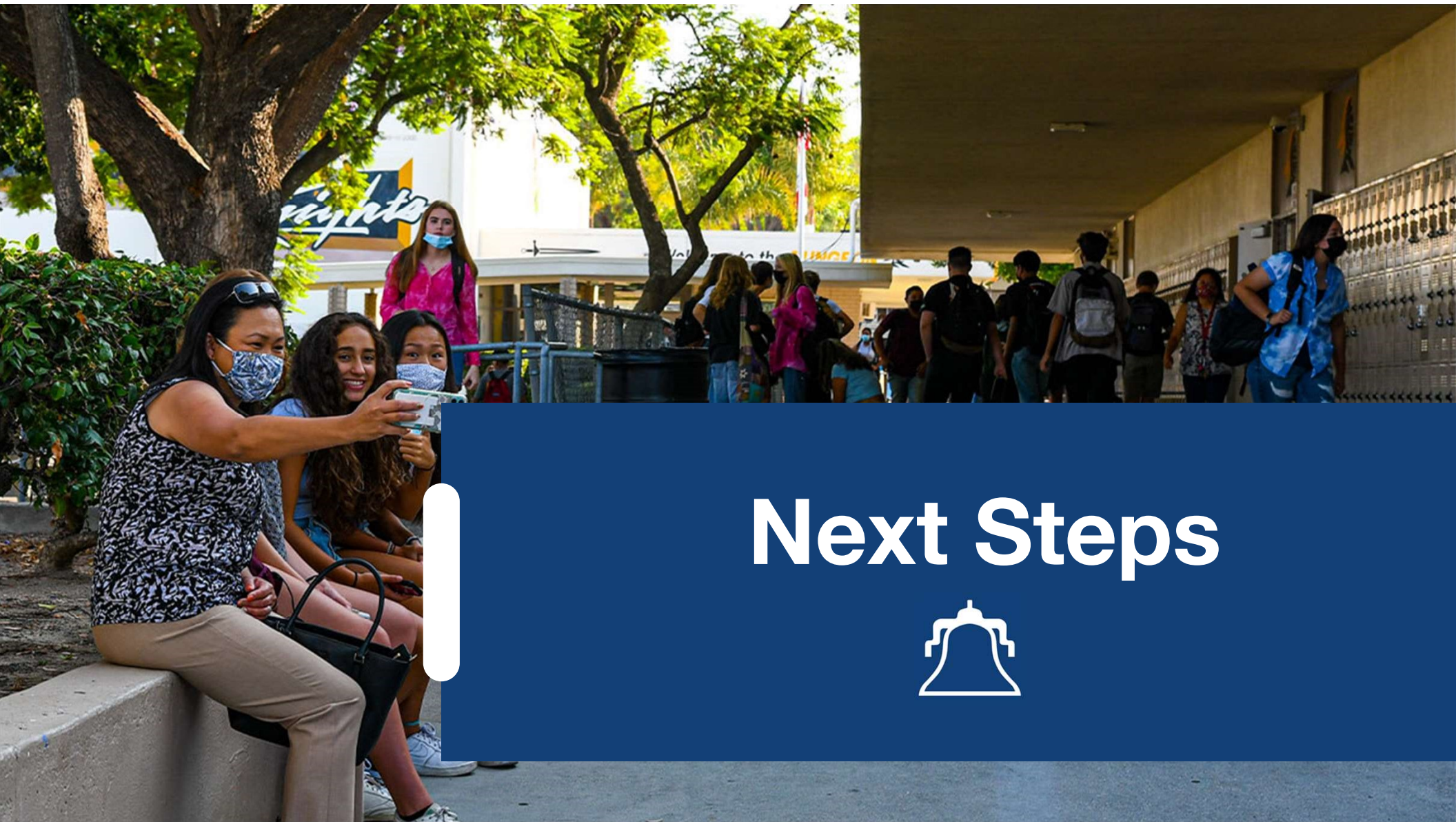


Future Budget Updates

First Interim will largely reflect updates to local budget assumptions, including:

- Enrollment and ADA
- Unduplicated Pupil Counts
- Updated Staffing
- Changes in Health and Welfare costs
- New budget commitments

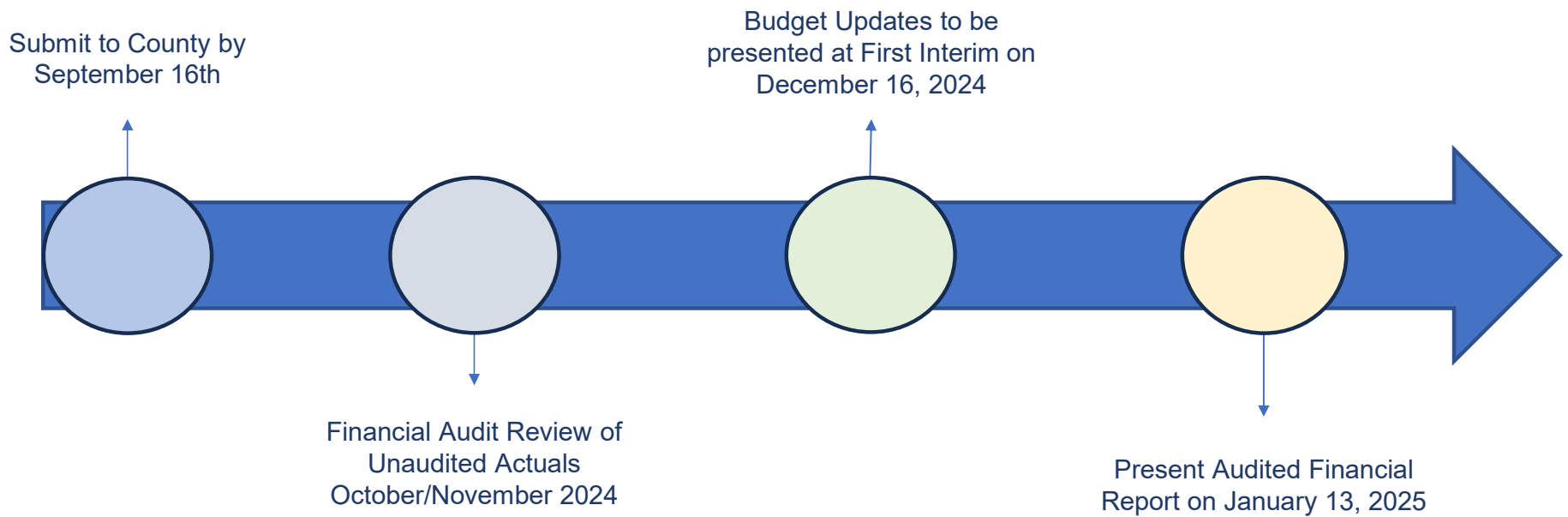




Next Steps



Timeline



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**Tustin Unified
School District**

A Legacy of Excellence in Education



Thank You!



RESOLUTION NO. 09-37-24

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
TUSTIN UNIFIED SCHOOL DISTRICT
2023-24 YEAR-END and 2024-25 REVISED BUDGET
COMMITTED FUND BALANCES
SEPTEMBER 9, 2024**

WHEREAS school district governing boards are responsible for maintaining the fiscal solvency of the schools they govern;

WHEREAS GASB 54 established the category of committed fund balance in February 2009 to improve financial reporting by providing fund balance categories that are easy to understand;

WHEREAS the California Department of Education, on its website, urges school districts to commit to maintaining a prudent level of financial resources to protect against the need to reduce services due to temporary revenue shortfalls or unpredictable expenditures;

WHEREAS Senate Bill (SB) 751 established the threshold to cap the district reserves and limit school districts reserves to ten percent, which became effective 2022-23, pursuant to Education Code Section 42127.01(e);

WHEREAS healthy reserves will provide the District with a higher rating from the credit rating agencies and lower interest rates in the event the District needs to obtain a loan;

WHEREAS California's tax system relies heavily on income taxes paid by individuals and businesses, which are volatile revenue sources, and maintaining positive cash flow will diminish the need for loan(s) and the incurring associated costs;

WHEREAS the Governing Board of the Tustin Unified School District has established committed fund balances in the General Fund in conformance with GASB 54 and the standards and criteria established by the State Board of Education pursuant to Education Code section 33127;

WHEREAS the District is required to maintain a reserve for vacation liability as prescribed by GASB pronouncement #16 issued November 1992;

WHEREAS the District understands the ongoing fluctuations of funds received from the State as a result of the change in enrollment and the economy that can impact instructional curriculums;

WHEREAS the District recognizes the potential financial impact of increasing pension employer contribution rates established by CalSTRS and CalPERS each year;

WHEREAS the District can perform emergency repairs for facilities as needs arise that may affect school attendance and associated funding;

WHEREAS the District has established technology needs as a priority and has implemented a replacement strategy for student technology devices and peripherals;

WHEREAS the District is committed to providing adequate, safe, and clean schools for staff and students as prescribed in the District Operations Written Report;

WHEREAS the District recognizes the actuarial accrued liability attributable to retiree health benefits per GASB 43/45 as an obligation of the District;

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. It is hereby determined that the Reserves in the General Fund (01) and Special Reserve for Other Than Capital Projects Fund (17) for fiscal years 2023-24 and 2024-25 have been committed for the following purposes:

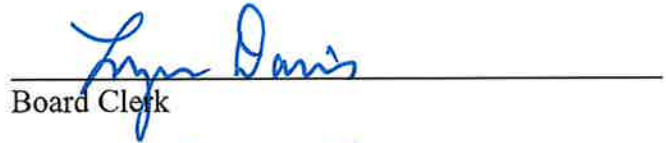
Committed Reserves	2023-24	2024-25	2024-25
	Unaudited Actuals	July 1 B1 (Adopted 6-24-2024)	Current Budget
Vacation Liability	\$ 2,599,309	\$ 2,599,309	\$ 2,599,309
ADA & Enrollment Mitigation	9,955,827	5,000,000	9,955,827
Safety & Security Updates	3,265,577	2,000,000	2,000,000
Local Protection	36,524,979	36,524,979	36,524,979
Facilities Maintenance	9,516,387	9,516,387	9,516,387
Technology Refresh	8,000,000	8,000,000	8,000,000
Classroom Furniture	100,000	100,000	100,000
One-Time Discretionary	34,278,078	32,969,699	32,969,699
Textbook Adoption	6,000,000	3,900,000	3,900,000
MAA/Medi-Cal Program - C/O	1,251,471	1,243,803	1,251,471
Anthem Health Reimbursement (HRA)	20,000	20,000	20,000
Health & Welfare Insurance Rebate	2,162,589	2,162,589	2,162,589
Health & Welfare ACA IRS Prior Year Fees	100,000	125,000	100,000
Wellness - C/O	145,520	145,520	145,520
Pension Liability	3,400,000	3,400,000	3,400,000
LCAP Programs	4,885,990	-	-
Staffing Continuity	3,486,894	2,981,253	3,684,957
School/Other Local Instructional Programs - C/O	588,609	887,214	588,609
Total Committed Reserves	\$ 126,281,230	\$ 111,575,753	\$ 116,919,347

2. The school district's governing Board reserves the authority to amend this committed reserve in the future by resolution as the need arises.

Approved, Signed, and Adopted by the Board of Education of the Tustin Unified School District on the 9th day of September 2024.


Board President

Board Vice President


Board Clerk


Member


Member

✓

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

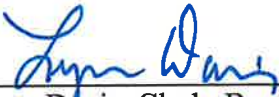
I, Lynn Davis, Clerk, Board of Education of the Tustin Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 9th day of September 2024, at which a quorum of such Board was present and acting throughout and for which an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES: J.Abelove, A.Damikolas, L.DAVIS, J.Laird

NOES: None

ABSTAIN: None

ABSENT: J.Stone



Lynn Davis, Clerk, Board of Education
Tustin Unified School District

RESOLUTION NO. 09-36-24

**RESOLUTION OF THE BOARD OF TRUSTEES
THE GANN LIMIT**

Pursuant to Government Code 7902.1

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, the Board of Trustees of the Tustin Unified School District hereby resolves and declares as follows:

The actual appropriations limit for 2023-24 was \$196,232,863.20, and the appropriations in the 2023-24 budget did not exceed the limitations imposed by Article XIII-B of the California Constitution.

The appropriations limit for 2024-25 is estimated to be \$198,903,757.30.

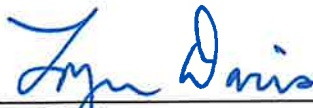
BE IT FURTHER RESOLVED that the Board does provide public notice that the documentation used in determining the appropriations limit shall be available to the public at 300 South "C" Street, Tustin, California.

ADOPTED, SIGNED, AND APPROVED this 9th day of September 2024.

TUSTIN UNIFIED SCHOOL DISTRICT



Allyson Muniz Damikolas, President, Board of Education
Tustin Unified School District



Lynn Davis, Clerk, Board of Education
Tustin Unified School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

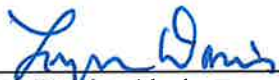
I, Lynn Davis, Clerk, Board of Education of the Tustin Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 9th day of September 2024, at which a quorum of such Board was present and acting throughout and for which an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES: J.Abelove, A.Damikolas, L.Davis, J.Laird

NOES: None

ABSTAIN: None

ABSENT: J.Stone



Lynn Davis, Clerk, Board of Education
Tustin Unified School District

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			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	263,087,209.20	0.00	263,087,209.20	260,835,249.00	0.00	260,835,249.00	-0.9%
2) Federal Revenue		8100-8299	0.00	23,937,811.41	23,937,811.41	0.00	9,644,939.00	9,644,939.00	-59.7%
3) Other State Revenue		8300-8599	9,552,817.00	59,781,692.49	69,334,509.49	8,565,627.00	55,780,808.00	64,346,435.00	-7.2%
4) Other Local Revenue		8600-8799	22,282,012.74	8,528,987.65	30,811,000.39	12,331,535.00	2,650,266.00	14,981,801.00	-51.4%
5) TOTAL, REVENUES			294,922,038.94	92,248,491.55	387,170,530.49	281,732,411.00	68,076,013.00	349,808,424.00	-9.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	109,600,088.86	34,130,127.51	143,730,216.37	111,882,314.00	30,209,430.00	142,091,744.00	-1.1%
2) Classified Salaries		2000-2999	31,586,482.14	23,780,557.81	55,367,039.95	34,741,179.00	27,365,430.00	62,106,609.00	12.2%
3) Employee Benefits		3000-3999	53,961,891.67	33,743,409.23	87,705,300.90	59,476,441.00	33,922,586.00	93,399,027.00	6.5%
4) Books and Supplies		4000-4999	5,376,424.35	4,245,449.66	9,621,874.01	7,047,232.00	9,135,955.00	16,183,187.00	68.2%
5) Services and Other Operating Expenditures		5000-5999	26,206,357.19	16,191,491.49	42,397,848.68	26,616,775.00	13,930,185.00	40,546,960.00	-4.4%
6) Capital Outlay		6000-6999	2,702,604.32	6,686,125.35	9,388,729.67	725,479.00	4,282,866.00	5,008,345.00	-46.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,335,741.84	2,144,724.95	5,480,466.79	3,220,548.00	2,070,000.00	5,290,548.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,254,976.02)	1,863,520.00	(391,456.02)	(3,099,914.00)	2,576,988.00	(522,926.00)	33.6%
9) TOTAL, EXPENDITURES			230,514,614.35	122,785,406.00	353,300,020.35	240,610,054.00	123,493,440.00	364,103,494.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,407,424.59	(30,536,914.45)	33,870,510.14	41,122,357.00	(55,417,427.00)	(14,295,070.00)	-142.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	3,141,561.00	6,641,561.00	3,500,000.00	0.00	3,500,000.00	-47.3%
2) Other Sources/Uses									
a) Sources		8930-8979	419,523.00	0.00	419,523.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,205,352.64)	40,205,352.64	0.00	(46,547,882.00)	46,547,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,285,829.64)	37,063,791.64	(6,222,038.00)	(50,047,882.00)	46,547,882.00	(3,500,000.00)	-43.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,121,594.95	6,526,877.19	27,648,472.14	(8,925,525.00)	(8,869,545.00)	(17,795,070.00)	-164.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%
2) Ending Balance, June 30 (E + F1e)			138,097,834.98	77,205,234.50	215,303,069.48	129,172,309.98	68,335,689.50	197,507,999.48	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	428,727.37	0.00	428,727.37	443,565.00	0.00	443,565.00	3.5%
Prepaid Items		9713	432,118.12	0.00	432,118.12	422,533.00	0.00	422,533.00	-2.2%
All Others		9719	0.00	0.00	0.00	190,000.00	0.00	190,000.00	New
b) Restricted		9740	0.00	77,205,234.50	77,205,234.50	0.00	68,354,427.48	68,354,427.48	-11.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	126,281,230.49	0.00	126,281,230.49	116,919,347.00	0.00	116,919,347.00	-7.4%
Vacation Liability	0000	9760	2,599,309.00		2,599,309.00			0.00	
ADA & Enrollment Mitigation	0000	9760	9,955,827.00		9,955,827.00			0.00	
Safety & Security Updates	0000	9760	3,265,577.00		3,265,577.00			0.00	
Local Protection	0000	9760	36,524,979.00		36,524,979.00			0.00	
Facilities Maintenance	0000	9760	9,516,387.00		9,516,387.00			0.00	
Technology Refresh	0000	9760	8,000,000.00		8,000,000.00			0.00	
Classroom Furniture	0000	9760	100,000.00		100,000.00			0.00	
One-Time Discretionary	0000	9760	34,278,078.00		34,278,078.00			0.00	
Textbook Adoption	0000	9760	6,000,000.00		6,000,000.00			0.00	
MAA/Medi-Cal Program - C/O	0000	9760	1,251,471.00		1,251,471.00			0.00	
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00		20,000.00			0.00	
Health & Welfare Insurance Rebate	0000	9760	2,162,589.00		2,162,589.00			0.00	
Health & Welfare ACA IRS Prior Year Fees	0000	9760	100,000.00		100,000.00			0.00	
Wellness - C/O	0000	9760	145,520.00		145,520.00			0.00	
Pension Liability	0000	9760	3,400,000.00		3,400,000.00			0.00	
LCAP Programs - C/O	0000	9760	4,885,990.00		4,885,990.00			0.00	
Staffing Continuity	0000	9760	3,486,894.49		3,486,894.49			0.00	
School/Other Local Instructional Programs - C/O	0000	9760	588,609.00		588,609.00			0.00	
Vacation Liability	0000	9760			0.00	2,599,309.00		2,599,309.00	
ADA & Enrollment Mitigation	0000	9760			0.00	9,955,827.00		9,955,827.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)	
Safety & Security Updates	0000	9760			0.00	2,000,000.00		2,000,000.00	
Local Protection	0000	9760			0.00	36,524,979.00		36,524,979.00	
Facilities Maintenance	0000	9760			0.00	9,516,387.00		9,516,387.00	
Technology Refresh	0000	9760			0.00	8,000,000.00		8,000,000.00	
Classroom Furniture	0000	9760			0.00	100,000.00		100,000.00	
One-Time Discretionary	0000	9760			0.00	32,969,699.00		32,969,699.00	
Textbook Adoption	0000	9760			0.00	3,900,000.00		3,900,000.00	
MAA/Medi-Cal Program - C/O	0000	9760			0.00	1,251,471.00		1,251,471.00	
Anthem Health Reimbursement (HRA)	0000	9760			0.00	20,000.00		20,000.00	
Health & Welfare Insurance Rebate	0000	9760			0.00	2,162,589.00		2,162,589.00	
Health & Welfare ACA IRS Prior Year Fees	0000	9760			0.00	100,000.00		100,000.00	
Wellness - C/O	0000	9760			0.00	145,520.00		145,520.00	
Pension Liability	0000	9760			0.00	3,400,000.00		3,400,000.00	
Staffing Continuity	0000	9760			0.00	3,684,957.00		3,684,957.00	
School/Other Instructional Programs - C/O	0000	9760			0.00	588,609.00		588,609.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,805,759.00	0.00	10,805,759.00	11,028,127.00	0.00	11,028,127.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	18,737.98	(18,737.98)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	148,584,389.14	78,241,337.68	226,825,726.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	(644,879.00)	0.00	(644,879.00)				
b) in Banks		9120	190,000.00	0.00	190,000.00				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
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	5,901,499.47	11,816,547.62	17,718,047.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	557,713.50	6,507.26	564,220.76				
6) Stores		9320	428,727.37	0.00	428,727.37				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	432,118.12	0.00	432,118.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			155,599,568.60	90,064,392.56	245,663,961.16				
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	8,884,997.18	6,971,150.39	15,856,147.57				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	8,598,009.44	3,141,561.00	11,739,570.44				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	18,727.00	2,746,446.67	2,765,173.67				
6) TOTAL, LIABILITIES			17,501,733.62	12,859,158.06	30,360,891.68				
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)			138,097,834.98	77,205,234.50	215,303,069.48				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	80,794,745.00	0.00	80,794,745.00	74,872,804.00	0.00	74,872,804.00	-7.3%
Education Protection Account State Aid - Current Year		8012	4,344,106.00	0.00	4,344,106.00	4,203,247.00	0.00	4,203,247.00	-3.2%
State Aid - Prior Years		8019	281.00	0.00	281.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	587,813.77	0.00	587,813.77	587,815.00	0.00	587,815.00	0.0%
Timber Yield Tax		8022	.22	0.00	.22	0.00	0.00	0.00	-100.0%
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	143,815,637.28	0.00	143,815,637.28	145,536,418.00	0.00	145,536,418.00	1.2%
Unsecured Roll Taxes		8042	4,365,012.40	0.00	4,365,012.40	4,706,318.00	0.00	4,706,318.00	7.8%
Prior Years' Taxes		8043	2,405,106.87	0.00	2,405,106.87	2,424,796.00	0.00	2,424,796.00	0.8%
Supplemental Taxes		8044	4,069,069.99	0.00	4,069,069.99	3,558,616.00	0.00	3,558,616.00	-12.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	9,472,669.00	0.00	9,472,669.00	9,606,915.00	0.00	9,606,915.00	1.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,253,467.67	0.00	18,253,467.67	17,859,935.00	0.00	17,859,935.00	-2.2%
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			268,107,909.20	0.00	268,107,909.20	263,356,864.00	0.00	263,356,864.00	-1.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(5,000,000.00)		(5,000,000.00)	(2,500,000.00)		(2,500,000.00)	-50.0%
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	(20,700.00)	0.00	(20,700.00)	(21,615.00)	0.00	(21,615.00)	4.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			263,087,209.20	0.00	263,087,209.20	260,835,249.00	0.00	260,835,249.00	-0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,343,690.00	4,343,690.00	0.00	4,343,690.00	4,343,690.00	0.0%
Special Education Discretionary Grants		8182	0.00	430,487.00	430,487.00	0.00	420,266.00	420,266.00	-2.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,362,847.57	2,362,847.57		3,388,195.00	3,388,195.00	43.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		671,896.10	671,896.10		498,371.00	498,371.00	-25.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		727,432.56	727,432.56		458,493.00	458,493.00	-37.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		509,280.30	509,280.30		217,806.00	217,806.00	-57.2%
Career and Technical Education	3500-3599	8290		165,165.00	165,165.00		134,467.00	134,467.00	-18.6%
All Other Federal Revenue	All Other	8290	0.00	14,727,012.88	14,727,012.88	0.00	183,651.00	183,651.00	-98.8%
TOTAL, FEDERAL REVENUE			0.00	23,937,811.41	23,937,811.41	0.00	9,644,939.00	9,644,939.00	-59.7%
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		20,949,562.00	20,949,562.00		20,576,562.00	20,576,562.00	-1.8%
Prior Years	6500	8319		205,241.85	205,241.85		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,030,274.00	0.00	1,030,274.00	1,038,109.00	0.00	1,038,109.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	4,659,761.00	2,444,366.00	7,104,127.00	3,790,760.00	1,542,004.00	5,332,764.00	-24.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,209,035.00	1,209,035.00		1,209,035.00	1,209,035.00	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		1,511,725.36	1,511,725.36		2,141,809.00	2,141,809.00	41.7%
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	3,862,782.00	33,461,762.28	37,324,544.28	3,736,758.00	30,311,398.00	34,048,156.00	-8.8%
TOTAL, OTHER STATE REVENUE			9,552,817.00	59,781,692.49	69,334,509.49	8,565,627.00	55,780,808.00	64,346,435.00	-7.2%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,141,561.00	3,141,561.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	8,339.10	0.00	8,339.10	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	1,412,933.28	0.00	1,412,933.28	1,100,000.00	0.00	1,100,000.00	-22.1%
Interest		8660	10,700,309.44	0.00	10,700,309.44	5,000,000.00	0.00	5,000,000.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,396,576.37	0.00	1,396,576.37	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	316,087.47	316,087.47	0.00	264,899.00	264,899.00	-16.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,363,628.38	0.00	3,363,628.38	3,199,491.00	0.00	3,199,491.00	-4.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,400,226.17	5,071,339.18	10,471,565.35	3,032,044.00	2,385,367.00	5,417,411.00	-48.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,282,012.74	8,528,987.65	30,811,000.39	12,331,535.00	2,650,266.00	14,981,801.00	-51.4%
TOTAL, REVENUES			294,922,038.94	92,248,491.55	387,170,530.49	281,732,411.00	68,076,013.00	349,808,424.00	-9.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	91,366,581.53	25,124,798.72	116,491,380.25	93,007,743.00	21,970,712.00	114,978,455.00	-1.3%
Certificated Pupil Support Salaries		1200	5,138,229.25	6,543,465.59	11,681,694.84	5,334,528.00	6,250,639.00	11,585,167.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	11,248,033.68	1,300,183.54	12,548,217.22	11,461,298.00	1,317,824.00	12,779,122.00	1.8%
Other Certificated Salaries		1900	1,847,244.40	1,161,679.66	3,008,924.06	2,078,745.00	670,255.00	2,749,000.00	-8.6%
TOTAL, CERTIFICATED SALARIES			109,600,088.86	34,130,127.51	143,730,216.37	111,882,314.00	30,209,430.00	142,091,744.00	-1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,663,946.49	12,821,555.81	16,485,502.30	5,133,157.00	16,706,904.00	21,840,061.00	32.5%
Classified Support Salaries		2200	12,174,854.25	8,226,498.46	20,401,352.71	13,244,444.00	7,982,143.00	21,226,587.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	3,756,195.05	956,741.12	4,712,936.17	3,759,532.00	982,445.00	4,741,977.00	0.6%
Clerical, Technical and Office Salaries		2400	10,054,616.65	588,235.12	10,642,851.77	10,570,112.00	773,875.00	11,343,987.00	6.6%
Other Classified Salaries		2900	1,936,869.70	1,187,527.30	3,124,397.00	2,033,934.00	920,063.00	2,953,997.00	-5.5%
TOTAL, CLASSIFIED SALARIES			31,586,482.14	23,780,557.81	55,367,039.95	34,741,179.00	27,365,430.00	62,106,609.00	12.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	20,364,320.81	19,161,839.11	39,526,159.92	21,101,508.00	19,094,357.00	40,195,865.00	1.7%
PERS		3201-3202	7,342,688.15	5,738,585.97	13,081,274.12	8,513,359.00	6,230,709.00	14,744,068.00	12.7%
OASDI/Medicare/Alternative		3301-3302	3,943,344.65	2,206,904.72	6,150,249.37	4,459,936.00	2,357,748.00	6,817,684.00	10.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	19,019,696.21	5,905,514.06	24,925,210.27	21,721,551.00	5,487,117.00	27,208,668.00	9.2%
Unemployment Insurance		3501-3502	23,927.00	27,922.32	51,849.32	75,623.00	28,810.00	104,433.00	101.4%
Workers' Compensation		3601-3602	1,747,164.30	702,643.05	2,449,807.35	1,904,104.00	723,845.00	2,627,949.00	7.3%
OPEB, Allocated		3701-3702	993,381.79	0.00	993,381.79	1,166,877.00	0.00	1,166,877.00	17.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	527,368.76	0.00	527,368.76	533,483.00	0.00	533,483.00	1.2%
TOTAL, EMPLOYEE BENEFITS			53,961,891.67	33,743,409.23	87,705,300.90	59,476,441.00	33,922,586.00	93,399,027.00	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	139,850.13	0.00	139,850.13	2,103,700.00	200,000.00	2,303,700.00	1,547.3%
Books and Other Reference Materials		4200	339,227.08	79,023.00	418,250.08	301,150.00	207,731.00	508,881.00	21.7%
Materials and Supplies		4300	3,357,318.96	2,662,399.46	6,019,718.42	3,027,191.00	8,322,634.00	11,349,825.00	88.5%
Noncapitalized Equipment		4400	1,512,512.84	1,504,027.20	3,016,540.04	1,573,191.00	405,590.00	1,978,781.00	-34.4%
Food		4700	27,515.34	0.00	27,515.34	42,000.00	0.00	42,000.00	52.6%
TOTAL, BOOKS AND SUPPLIES			5,376,424.35	4,245,449.66	9,621,874.01	7,047,232.00	9,135,955.00	16,183,187.00	68.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,652,323.13	5,723,475.14	12,375,798.27	7,772,752.00	6,594,611.00	14,367,363.00	16.1%
Travel and Conferences		5200	214,933.51	174,408.63	389,342.14	335,012.00	224,664.00	559,676.00	43.7%
Dues and Memberships		5300	134,284.15	17,011.66	151,295.81	155,747.00	12,195.00	167,942.00	11.0%
Insurance		5400 - 5450	4,356,809.77	0.00	4,356,809.77	3,500,000.00	0.00	3,500,000.00	-19.7%
Operations and Housekeeping Services		5500	5,903,808.51	50,745.28	5,954,553.79	6,604,995.00	55,000.00	6,659,995.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	512,627.07	1,175,067.39	1,687,694.46	587,433.00	1,026,330.00	1,613,763.00	-4.4%
Transfers of Direct Costs		5710	(30,589.67)	30,589.67	0.00	(23,725.00)	23,725.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,180.72)	0.00	(3,180.72)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,713,754.69	9,011,508.44	16,725,263.13	6,827,536.00	5,993,660.00	12,821,196.00	-23.3%
Communications		5900	751,586.75	8,685.28	760,272.03	857,025.00	0.00	857,025.00	12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,206,357.19	16,191,491.49	42,397,848.68	26,616,775.00	13,930,185.00	40,546,960.00	-4.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	21,992.00	24,110.00	46,102.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,925.00	6,376,213.65	6,409,138.65	20,279.00	3,846,366.00	3,866,645.00	-39.7%
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	158,635.92	274,724.27	433,360.19	50,000.00	236,500.00	286,500.00	-33.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	559,704.90	11,077.43	570,782.33	640,000.00	200,000.00	840,000.00	47.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	1,929,346.50	0.00	1,929,346.50	15,200.00	0.00	15,200.00	-99.2%
TOTAL, CAPITAL OUTLAY			2,702,604.32	6,686,125.35	9,388,729.67	725,479.00	4,282,866.00	5,008,345.00	-46.7%
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									
Payments to Districts or Charter Schools		7141	0.00	921,797.18	921,797.18	0.00	870,000.00	870,000.00	-5.6%
Payments to County Offices		7142	2,984,938.00	1,222,927.77	4,207,865.77	3,028,438.00	1,200,000.00	4,228,438.00	0.5%
Payments to JPAs		7143	195,762.84	0.00	195,762.84	192,110.00	0.00	192,110.00	-1.9%
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	724.00	0.00	724.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	154,317.00	0.00	154,317.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,335,741.84	2,144,724.95	5,480,466.79	3,220,548.00	2,070,000.00	5,290,548.00	-3.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,863,520.00)	1,863,520.00	0.00	(2,576,988.00)	2,576,988.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(391,456.02)	0.00	(391,456.02)	(522,926.00)	0.00	(522,926.00)	33.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,254,976.02)	1,863,520.00	(391,456.02)	(3,099,914.00)	2,576,988.00	(522,926.00)	33.6%
TOTAL, EXPENDITURES			230,514,614.35	122,785,406.00	353,300,020.35	240,610,054.00	123,493,440.00	364,103,494.00	3.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,500,000.00	3,141,561.00	6,641,561.00	3,500,000.00	0.00	3,500,000.00	-47.3%
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			3,500,000.00	3,141,561.00	6,641,561.00	3,500,000.00	0.00	3,500,000.00	-47.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	419,523.00	0.00	419,523.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			419,523.00	0.00	419,523.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(40,205,352.64)	40,205,352.64	0.00	(46,547,882.00)	46,547,882.00	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			(40,205,352.64)	40,205,352.64	0.00	(46,547,882.00)	46,547,882.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(43,285,829.64)	37,063,791.64	(6,222,038.00)	(50,047,882.00)	46,547,882.00	(3,500,000.00)	-43.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			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	263,087,209.20	0.00	263,087,209.20	260,835,249.00	0.00	260,835,249.00	-0.9%
2) Federal Revenue		8100-8299	0.00	23,937,811.41	23,937,811.41	0.00	9,644,939.00	9,644,939.00	-59.7%
3) Other State Revenue		8300-8599	9,552,817.00	59,781,692.49	69,334,509.49	8,565,627.00	55,780,808.00	64,346,435.00	-7.2%
4) Other Local Revenue		8600-8799	22,282,012.74	8,528,987.65	30,811,000.39	12,331,535.00	2,650,266.00	14,981,801.00	-51.4%
5) TOTAL, REVENUES			294,922,038.94	92,248,491.55	387,170,530.49	281,732,411.00	68,076,013.00	349,808,424.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	135,426,146.38	73,803,876.02	209,230,022.40	139,707,221.00	77,795,482.00	217,502,703.00	4.0%
2) Instruction - Related Services	2000-2999		27,739,676.66	6,830,983.37	34,570,660.03	29,142,578.00	5,029,951.00	34,172,529.00	-1.2%
3) Pupil Services	3000-3999		20,575,699.19	16,735,884.69	37,311,583.88	23,888,241.00	15,506,997.00	39,395,238.00	5.6%
4) Ancillary Services	4000-4999		318,136.80	4,689,516.70	5,007,653.50	143,570.00	5,786,877.00	5,930,447.00	18.4%
5) Community Services	5000-5999		456,164.30	8,002.00	464,166.30	426,131.00	0.00	426,131.00	-8.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,014,168.09	1,916,542.00	23,930,710.09	23,128,998.00	2,576,988.00	25,705,986.00	7.4%
8) Plant Services	8000-8999		20,648,881.09	16,655,876.27	37,304,757.36	20,952,767.00	14,727,145.00	35,679,912.00	-4.4%
9) Other Outgo	9000-9999		3,335,741.84	2,144,724.95	5,480,466.79	3,220,548.00	2,070,000.00	5,290,548.00	-3.5%
10) TOTAL, EXPENDITURES			230,514,614.35	122,785,406.00	353,300,020.35	240,610,054.00	123,493,440.00	364,103,494.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,407,424.59	(30,536,914.45)	33,870,510.14	41,122,357.00	(55,417,427.00)	(14,295,070.00)	-142.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	3,141,561.00	6,641,561.00	3,500,000.00	0.00	3,500,000.00	-47.3%
2) Other Sources/Uses									
a) Sources		8930-8979	419,523.00	0.00	419,523.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,205,352.64)	40,205,352.64	0.00	(46,547,882.00)	46,547,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,285,829.64)	37,063,791.64	(6,222,038.00)	(50,047,882.00)	46,547,882.00	(3,500,000.00)	-43.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,121,594.95	6,526,877.19	27,648,472.14	(8,925,525.00)	(8,869,545.00)	(17,795,070.00)	-164.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,976,240.03	70,678,357.31	187,654,597.34	138,097,834.98	77,205,234.50	215,303,069.48	14.7%
2) Ending Balance, June 30 (E + F1e)			138,097,834.98	77,205,234.50	215,303,069.48	129,172,309.98	68,335,689.50	197,507,999.48	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	428,727.37	0.00	428,727.37	443,565.00	0.00	443,565.00	3.5%
Prepaid Items		9713	432,118.12	0.00	432,118.12	422,533.00	0.00	422,533.00	-2.2%
All Others		9719	0.00	0.00	0.00	190,000.00	0.00	190,000.00	New
b) Restricted		9740	0.00	77,205,234.50	77,205,234.50	0.00	68,354,427.48	68,354,427.48	-11.5%
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	126,281,230.49	0.00	126,281,230.49	116,919,347.00	0.00	116,919,347.00	-7.4%
Vacation Liability	0000	9760	2,599,309.00		2,599,309.00			0.00	
ADA & Enrollment Mitigation	0000	9760	9,955,827.00		9,955,827.00			0.00	
Safety & Security Updates	0000	9760	3,265,577.00		3,265,577.00			0.00	
Local Protection	0000	9760	36,524,979.00		36,524,979.00			0.00	
Facilities Maintenance	0000	9760	9,516,387.00		9,516,387.00			0.00	
Technology Refresh	0000	9760	8,000,000.00		8,000,000.00			0.00	
Classroom Furniture	0000	9760	100,000.00		100,000.00			0.00	
One-Time Discretionary	0000	9760	34,278,078.00		34,278,078.00			0.00	
Textbook Adoption	0000	9760	6,000,000.00		6,000,000.00			0.00	
MAA/Medi-Cal Program - C/O	0000	9760	1,251,471.00		1,251,471.00			0.00	
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00		20,000.00			0.00	
Health & Welfare Insurance Rebate	0000	9760	2,162,589.00		2,162,589.00			0.00	
Health & Welfare ACA IRS Prior Year Fees	0000	9760	100,000.00		100,000.00			0.00	
Wellness - C/O	0000	9760	145,520.00		145,520.00			0.00	
Pension Liability	0000	9760	3,400,000.00		3,400,000.00			0.00	
LCAP Programs - C/O	0000	9760	4,885,990.00		4,885,990.00			0.00	
Staffing Continuity	0000	9760	3,486,894.49		3,486,894.49			0.00	
School/Other Local Instructional Programs - C/O	0000	9760	588,609.00		588,609.00			0.00	
Vacation Liability	0000	9760			0.00	2,599,309.00		2,599,309.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			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)	
ADA & Enrollment Mitigation	0000	9760			0.00	9,955,827.00		9,955,827.00	
Safety & Security Updates	0000	9760			0.00	2,000,000.00		2,000,000.00	
Local Protection	0000	9760			0.00	36,524,979.00		36,524,979.00	
Facilities Maintenance	0000	9760			0.00	9,516,387.00		9,516,387.00	
Technology Refresh	0000	9760			0.00	8,000,000.00		8,000,000.00	
Classroom Furniture	0000	9760			0.00	100,000.00		100,000.00	
One-Time Discretionary	0000	9760			0.00	32,969,699.00		32,969,699.00	
Textbook Adoption	0000	9760			0.00	3,900,000.00		3,900,000.00	
MAA/Medi-Cal Program - C/O	0000	9760			0.00	1,251,471.00		1,251,471.00	
Anthem Health Reimbursement (HRA)	0000	9760			0.00	20,000.00		20,000.00	
Health & Welfare Insurance Rebate	0000	9760			0.00	2,162,589.00		2,162,589.00	
Health & Welfare ACA IRS Prior Year Fees	0000	9760			0.00	100,000.00		100,000.00	
Wellness - C/O	0000	9760			0.00	145,520.00		145,520.00	
Pension Liability	0000	9760			0.00	3,400,000.00		3,400,000.00	
Staffing Continuity	0000	9760			0.00	3,684,957.00		3,684,957.00	
School/Other Instructional Programs - C/O	0000	9760			0.00	588,609.00		588,609.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,805,759.00	0.00	10,805,759.00	11,028,127.00	0.00	11,028,127.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	18,737.98	(18,737.98)	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	5,139,720.12	4,413,541.12
6211	Literacy Coaches and Reading Specialists Grant Program	619,900.00	319,900.00
6266	Educator Effectiveness, FY 2021-22	4,724,947.48	3,476,309.48
6300	Lottery: Instructional Materials	11,037,607.63	11,927,346.63
6332	CA Community Schools Partnership Act - Implementation Grant	665,809.88	665,809.88
6500	Special Education	5,857,433.42	5,857,433.42
6512	Special Ed: Mental Health Services	1,500,000.00	1,500,000.00
6547	Special Education Early Intervention Preschool Grant	700,741.00	806,431.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,125,489.58	9,595,786.58
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,217,476.00	6,383,153.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	612.50	612.50
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,070,284.00	0.00
7311	Classified School Employee Professional Development Block Grant	94,208.01	0.00
7399	LCFF Equity Multiplier	297,889.00	52.00
7412	A-G Access/Success Grant	894,197.80	263,437.80
7413	A-G Learning Loss Mitigation Grant	126,249.01	0.00
7435	Learning Recovery Emergency Block Grant	17,544,679.53	12,473,832.53
7510	Low-Performing Students Block Grant	400,009.66	400,009.66
7810	Other Restricted State	203,867.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,653,472.95	7,190,131.95
9010	Other Restricted Local	3,330,639.93	3,080,639.93
Total, Restricted Balance		77,205,234.50	68,354,427.48

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	3,221,994.19	0.00	-100.0%
5) TOTAL, REVENUES			3,221,994.19	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	1,379,384.26	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	1,825,761.03	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			3,205,145.29	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,848.90	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)			16,848.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,151,642.79	1,145,066.79	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,151,642.79	1,145,066.79	-0.6%
d) Other Restatements		9795	(23,424.90)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,128,217.89	1,145,066.79	1.5%
2) Ending Balance, June 30 (E + F1e)			1,145,066.79	1,145,066.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,145,066.79	1,145,066.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,145,066.79		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,145,066.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,145,066.79		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,221,994.19	0.00	-100.0%
TOTAL, REVENUES			3,221,994.19	0.00	-100.0%
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	1,348,539.08	0.00	-100.0%
Noncapitalized Equipment		4400	30,845.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,379,384.26	0.00	-200.0%
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	1,825,761.03	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,825,761.03	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			3,205,145.29	0.00	-300.0%
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	3,221,994.19	0.00	-100.0%
5) TOTAL, REVENUES			3,221,994.19	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		3,205,145.29	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,205,145.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,848.90	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)			16,848.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,151,642.79	1,145,066.79	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,151,642.79	1,145,066.79	-0.6%
d) Other Restatements		9795	(23,424.90)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,128,217.89	1,145,066.79	1.5%
2) Ending Balance, June 30 (E + F1e)			1,145,066.79	1,145,066.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,145,066.79	1,145,066.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,145,066.79	1,145,066.79
Total, Restricted Balance		1,145,066.79	1,145,066.79

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	274,571.62	286,102.00	4.2%
3) Other State Revenue		8300-8599	1,159,757.00	1,126,713.00	-2.8%
4) Other Local Revenue		8600-8799	16,624.92	0.00	-100.0%
5) TOTAL, REVENUES			1,450,953.54	1,412,815.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	853,110.11	772,357.00	-9.5%
2) Classified Salaries		2000-2999	156,359.67	174,644.00	11.7%
3) Employee Benefits		3000-3999	284,807.37	238,957.00	-16.1%
4) Books and Supplies		4000-4999	229,002.45	515,577.00	125.1%
5) Services and Other Operating Expenditures		5000-5999	87,578.22	70,211.00	-19.8%
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	59,136.00	67,540.00	14.2%
9) TOTAL, EXPENDITURES			1,669,993.82	1,839,286.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(219,040.28)	(426,471.00)	94.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(219,040.28)	(426,471.00)	94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,117,457.42	1,898,417.14	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,457.42	1,898,417.14	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,457.42	1,898,417.14	-10.3%
2) Ending Balance, June 30 (E + F1e)			1,898,417.14	1,471,946.14	-22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	332,828.80	0.00	-100.0%
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	1,565,588.34	1,565,588.34	0.0%
Adult Education Fund Balance	0000	9780	1,570,667.34		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(5,079.00)		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(93,642.20)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,801,335.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,079.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	250,846.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,047,102.37		
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	75,559.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73,125.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			148,685.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,898,417.14		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	274,571.62	286,102.00	4.2%
TOTAL, FEDERAL REVENUE			274,571.62	286,102.00	4.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
Adult Education Program	6391	8590	1,071,808.00	1,071,808.00	0.0%
All Other State Revenue	All Other	8590	87,949.00	54,905.00	-37.6%
TOTAL, OTHER STATE REVENUE			1,159,757.00	1,126,713.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,506.43	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	118.49	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,624.92	0.00	-100.0%
TOTAL, REVENUES			1,450,953.54	1,412,815.00	-2.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	660,753.11	580,000.00	-12.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	192,357.00	192,357.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			853,110.11	772,357.00	-9.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,272.99	16,474.00	-4.6%
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	118,469.81	138,793.00	17.2%
Other Classified Salaries		2900	20,616.87	19,377.00	-6.0%
TOTAL, CLASSIFIED SALARIES			156,359.67	174,644.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	198,347.03	147,520.00	-25.6%
PERS		3201-3202	21,191.91	22,423.00	5.8%
OASDI/Medicare/Alternative		3301-3302	24,148.13	24,562.00	1.7%
Health and Welfare Benefits		3401-3402	28,200.00	28,800.00	2.1%
Unemployment Insurance		3501-3502	502.61	475.00	-5.5%
Workers' Compensation		3601-3602	12,417.69	15,177.00	22.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			284,807.37	238,957.00	-16.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,987.66	5,000.00	-37.4%
Materials and Supplies		4300	42,812.46	471,077.00	1,000.3%
Noncapitalized Equipment		4400	178,202.33	39,500.00	-77.8%
TOTAL, BOOKS AND SUPPLIES			229,002.45	515,577.00	125.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,045.41	6,500.00	-35.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	479.35	1,000.00	108.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11.18	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	77,042.28	62,711.00	-18.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,578.22	70,211.00	-19.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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	59,136.00	67,540.00	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,136.00	67,540.00	14.2%
TOTAL, EXPENDITURES			1,669,993.82	1,839,286.00	10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	274,571.62	286,102.00	4.2%
3) Other State Revenue		8300-8599	1,159,757.00	1,126,713.00	-2.8%
4) Other Local Revenue		8600-8799	16,624.92	0.00	-100.0%
5) TOTAL, REVENUES			1,450,953.54	1,412,815.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,171,219.92	1,320,653.00	12.8%
2) Instruction - Related Services	2000-2999		439,637.90	451,093.00	2.6%
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		59,136.00	67,540.00	14.2%
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			1,669,993.82	1,839,286.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(219,040.28)	(426,471.00)	94.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(219,040.28)	(426,471.00)	94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,117,457.42	1,898,417.14	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,457.42	1,898,417.14	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,457.42	1,898,417.14	-10.3%
2) Ending Balance, June 30 (E + F1e)			1,898,417.14	1,471,946.14	-22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	332,828.80	0.00	-100.0%
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	1,565,588.34	1,565,588.34	0.0%
Adult Education Fund Balance	0000	9780	1,570,667.34		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(5,079.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(93,642.20)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	32,495.95	0.00
6391	Adult Education Program	300,332.85	0.00
Total, Restricted Balance		332,828.80	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	453,349.00	586,449.00	29.4%
3) Other State Revenue		8300-8599	4,481,846.99	3,924,215.00	-12.4%
4) Other Local Revenue		8600-8799	936,297.15	760,840.00	-18.7%
5) TOTAL, REVENUES			5,871,493.14	5,271,504.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	195,725.55	188,400.00	-3.7%
2) Classified Salaries		2000-2999	1,701,971.53	1,970,885.00	15.8%
3) Employee Benefits		3000-3999	726,891.00	1,199,422.00	65.0%
4) Books and Supplies		4000-4999	203,055.00	255,123.00	25.6%
5) Services and Other Operating Expenditures		5000-5999	1,563,217.60	1,524,680.00	-2.5%
6) Capital Outlay		6000-6999	249,598.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,593.02	130,661.00	99.2%
9) TOTAL, EXPENDITURES			4,706,052.45	5,269,171.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,165,440.69	2,333.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,165,440.69	2,333.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,929,291.14	3,094,731.83	60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,929,291.14	3,094,731.83	60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,929,291.14	3,094,731.83	60.4%
2) Ending Balance, June 30 (E + F1e)			3,094,731.83	3,097,064.83	0.1%
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	2,134,821.84	2,154,821.84	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	959,909.99	942,242.99	-1.8%
Child Development Fund Balance	0000	9780	974,004.99		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(14,095.00)		
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	5,014,813.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,095.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,401.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,069,119.72		
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	1,762,080.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,486.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	109,821.02		
6) TOTAL, LIABILITIES			1,974,387.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,094,731.83		
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	453,349.00	586,449.00	29.4%
TOTAL, FEDERAL REVENUE			453,349.00	586,449.00	29.4%
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	3,363,004.99	3,909,215.00	16.2%
All Other State Revenue	All Other	8590	1,118,842.00	15,000.00	-98.7%
TOTAL, OTHER STATE REVENUE			4,481,846.99	3,924,215.00	-12.4%
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	179,896.92	95,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,618.38	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	646,653.82	605,840.00	-6.3%
Interagency Services		8677	104,106.05	60,000.00	-42.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21.98	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			936,297.15	760,840.00	-18.7%
TOTAL, REVENUES			5,871,493.14	5,271,504.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	20,300.50	0.00	-100.0%
Certificated Pupil Support Salaries		1200	44,008.90	34,697.00	-21.2%
Certificated Supervisors' and Administrators' Salaries		1300	124,241.03	153,703.00	23.7%
Other Certificated Salaries		1900	7,175.12	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			195,725.55	188,400.00	-3.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,541,203.77	1,782,189.00	15.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	49,982.04	82,704.00	65.5%
Clerical, Technical and Office Salaries		2400	52,203.17	47,434.00	-9.1%
Other Classified Salaries		2900	58,582.55	58,558.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,701,971.53	1,970,885.00	15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,274.08	35,985.00	-31.2%
PERS		3201-3202	334,382.46	524,915.00	57.0%
OASDI/Medicare/Alternative		3301-3302	114,617.89	147,179.00	28.4%
Health and Welfare Benefits		3401-3402	201,589.14	463,461.00	129.9%
Unemployment Insurance		3501-3502	931.83	1,037.00	11.3%
Workers' Compensation		3601-3602	23,095.60	26,845.00	16.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			726,891.00	1,199,422.00	65.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	65,493.03	39,245.00	-40.1%
Materials and Supplies		4300	83,814.61	187,378.00	123.6%
Noncapitalized Equipment		4400	53,747.36	28,500.00	-47.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			203,055.00	255,123.00	25.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,142,650.50	1,438,055.00	25.9%
Travel and Conferences		5200	2,536.12	4,000.00	57.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,071.37	1,500.00	-27.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,993.43	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	412,966.18	81,125.00	-80.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,563,217.60	1,524,680.00	-2.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	241,154.71	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	8,444.04	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			249,598.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,593.02	130,661.00	99.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,593.02	130,661.00	99.2%
TOTAL, EXPENDITURES			4,706,052.45	5,269,171.00	12.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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	453,349.00	586,449.00	29.4%
3) Other State Revenue		8300-8599	4,481,846.99	3,924,215.00	-12.4%
4) Other Local Revenue		8600-8799	936,297.15	760,840.00	-18.7%
5) TOTAL, REVENUES			5,871,493.14	5,271,504.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,873,954.01	2,444,730.00	30.5%
2) Instruction - Related Services	2000-2999		359,369.62	394,062.00	9.7%
3) Pupil Services	3000-3999		160,573.18	143,996.00	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,005,407.91	2,155,722.00	7.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,593.02	130,661.00	99.2%
8) Plant Services	8000-8999		241,154.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,706,052.45	5,269,171.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,165,440.69	2,333.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,165,440.69	2,333.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,929,291.14	3,094,731.83	60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,929,291.14	3,094,731.83	60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,929,291.14	3,094,731.83	60.4%
2) Ending Balance, June 30 (E + F1e)			3,094,731.83	3,097,064.83	0.1%
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	2,134,821.84	2,154,821.84	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	959,909.99	942,242.99	-1.8%
Child Development Fund Balance	0000	9780	974,004.99		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(14,095.00)		
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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	39,880.84	39,880.84
5059	Early Education: ARP California State Preschool Program One-time Stipend	107,400.00	107,400.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	538,980.00	538,980.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	237,751.00	247,751.00
6130	Early Education: Center-Based Reserve Account	466,747.00	476,747.00
7810	Other Restricted State	744,063.00	744,063.00
Total, Restricted Balance		2,134,821.84	2,154,821.84

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	8,213,493.80	6,320,615.00	-23.0%
3) Other State Revenue		8300-8599	8,280,005.70	8,371,270.00	1.1%
4) Other Local Revenue		8600-8799	530,248.21	315,500.00	-40.5%
5) TOTAL, REVENUES			17,023,747.71	15,007,385.00	-11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,383,513.36	3,810,068.00	12.6%
3) Employee Benefits		3000-3999	1,271,951.91	1,471,794.00	15.7%
4) Books and Supplies		4000-4999	6,498,538.83	5,462,950.00	-15.9%
5) Services and Other Operating Expenditures		5000-5999	213,320.31	297,465.00	39.4%
6) Capital Outlay		6000-6999	50,483.38	312,500.00	519.0%
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	266,727.00	324,725.00	21.7%
9) TOTAL, EXPENDITURES			11,684,534.79	11,679,502.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,339,212.92	3,327,883.00	-37.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,339,212.92	3,327,883.00	-37.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,331,119.42	16,670,332.34	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,331,119.42	16,670,332.34	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,331,119.42	16,670,332.34	47.1%
2) Ending Balance, June 30 (E + F1e)			16,670,332.34	19,998,215.34	20.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	95,855.42	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	16,574,476.92	19,998,215.34	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,705,058.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,542.00)		
b) in Banks		9120	20,000.00		
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	3,733,953.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,987.91		
6) Stores		9320	95,855.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,534,313.35		
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	496,977.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	367,003.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			863,981.01		
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)			16,670,332.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,575,530.04	6,320,615.00	-16.6%
Donated Food Commodities		8221	637,963.76	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,213,493.80	6,320,615.00	-23.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,280,005.70	8,371,270.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,280,005.70	8,371,270.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,359.75	4,500.00	3.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	459,661.26	300,000.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,964.23	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,262.97	11,000.00	7.2%
TOTAL, OTHER LOCAL REVENUE			530,248.21	315,500.00	-40.5%
TOTAL, REVENUES			17,023,747.71	15,007,385.00	-11.8%
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	2,941,656.30	3,340,461.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	324,822.06	350,291.00	7.8%
Clerical, Technical and Office Salaries		2400	117,035.00	119,316.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,383,513.36	3,810,068.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	691,447.62	762,723.00	10.3%
OASDI/Medicare/Alternative		3301-3302	225,915.38	284,702.00	26.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	311,351.29	374,400.00	20.3%
Unemployment Insurance		3501-3502	1,667.60	1,860.00	11.5%
Workers' Compensation		3601-3602	41,570.02	48,109.00	15.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,271,951.91	1,471,794.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	453,359.08	452,870.00	-0.1%
Noncapitalized Equipment		4400	73,929.60	224,700.00	203.9%
Food		4700	5,971,250.15	4,785,380.00	-19.9%
TOTAL, BOOKS AND SUPPLIES			6,498,538.83	5,462,950.00	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,398.11	9,400.00	74.1%
Dues and Memberships		5300	3,536.23	3,540.00	0.1%
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	13,555.41	72,100.00	431.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	176.11	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	190,654.45	212,425.00	11.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,320.31	297,465.00	39.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,486.00	100,000.00	641.5%
Equipment Replacement		6500	36,997.38	212,500.00	474.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,483.38	312,500.00	519.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	266,727.00	324,725.00	21.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			266,727.00	324,725.00	21.7%
TOTAL, EXPENDITURES			11,684,534.79	11,679,502.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,213,493.80	6,320,615.00	-23.0%
3) Other State Revenue		8300-8599	8,280,005.70	8,371,270.00	1.1%
4) Other Local Revenue		8600-8799	530,248.21	315,500.00	-40.5%
5) TOTAL, REVENUES			17,023,747.71	15,007,385.00	-11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,417,807.79	11,354,777.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		266,727.00	324,725.00	21.7%
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			11,684,534.79	11,679,502.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,339,212.92	3,327,883.00	-37.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,339,212.92	3,327,883.00	-37.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,331,119.42	16,670,332.34	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,331,119.42	16,670,332.34	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,331,119.42	16,670,332.34	47.1%
2) Ending Balance, June 30 (E + F1e)			16,670,332.34	19,998,215.34	20.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	95,855.42	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	16,574,476.92	19,998,215.34	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,968,734.70	19,392,473.12
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	605,742.22	605,742.22
Total, Restricted Balance		16,574,476.92	19,998,215.34

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,000,000.00	2,500,000.00	-50.0%
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	401,381.50	225,000.00	-43.9%
5) TOTAL, REVENUES			5,401,381.50	2,725,000.00	-49.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,878.66	13,700.00	-49.0%
6) Capital Outlay		6000-6999	4,362,165.01	5,500,000.00	26.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,389,043.67	5,513,700.00	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,012,337.83	(2,788,700.00)	-375.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,012,337.83	(2,788,700.00)	-375.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,568,679.28	10,581,017.11	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,568,679.28	10,581,017.11	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,568,679.28	10,581,017.11	10.6%
2) Ending Balance, June 30 (E + F1e)			10,581,017.11	7,792,317.11	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,581,017.11	7,792,317.11	-26.4%
Deferred Maintenance Fund Balance	0000	9780	10,603,985.11		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(22,968.00)		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,142,754.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,968.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	30,128.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,149,915.11		
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	2,568,898.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,568,898.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,581,017.11		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	5,000,000.00	2,500,000.00	-50.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,000,000.00	2,500,000.00	-50.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	347,807.95	225,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,573.55	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			401,381.50	225,000.00	-43.9%
TOTAL, REVENUES			5,401,381.50	2,725,000.00	-49.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	26,878.66	13,700.00	-49.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,878.66	13,700.00	-49.0%
CAPITAL OUTLAY					
Land Improvements		6170	1,526,170.78	2,500,000.00	63.8%
Buildings and Improvements of Buildings		6200	2,835,994.23	3,000,000.00	5.8%
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			4,362,165.01	5,500,000.00	26.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,389,043.67	5,513,700.00	25.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	5,000,000.00	2,500,000.00	-50.0%
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	401,381.50	225,000.00	-43.9%
5) TOTAL, REVENUES			5,401,381.50	2,725,000.00	-49.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,389,043.67	5,513,700.00	25.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,389,043.67	5,513,700.00	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,012,337.83	(2,788,700.00)	-375.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,012,337.83	(2,788,700.00)	-375.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,568,679.28	10,581,017.11	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,568,679.28	10,581,017.11	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,568,679.28	10,581,017.11	10.6%
2) Ending Balance, June 30 (E + F1e)			10,581,017.11	7,792,317.11	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,581,017.11	7,792,317.11	-26.4%
Deferred Maintenance Fund Balance	0000	9780	10,603,985.11		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(22,968.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,574.56	216,600.00	-49.6%
5) TOTAL, REVENUES			429,574.56	216,600.00	-49.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			429,574.56	216,600.00	-49.6%
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)			429,574.56	216,600.00	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,430,167.16	8,859,741.72	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,430,167.16	8,859,741.72	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,430,167.16	8,859,741.72	5.1%
2) Ending Balance, June 30 (E + F1e)			8,859,741.72	9,076,341.72	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	9,076,341.72	New
d) Assigned					
Other Assignments		9780	8,859,741.72	0.00	-100.0%
Special Reserve Fund Balance	0000	9780	8,884,620.72		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(24,879.00)		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,852,026.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,879.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,594.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,859,741.72		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,859,741.72		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	369,090.62	216,600.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	60,483.94	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			429,574.56	216,600.00	-49.6%
TOTAL, REVENUES			429,574.56	216,600.00	-49.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,574.56	216,600.00	-49.6%
5) TOTAL, REVENUES			429,574.56	216,600.00	-49.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			429,574.56	216,600.00	-49.6%
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)			429,574.56	216,600.00	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,430,167.16	8,859,741.72	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,430,167.16	8,859,741.72	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,430,167.16	8,859,741.72	5.1%
2) Ending Balance, June 30 (E + F1e)			8,859,741.72	9,076,341.72	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	9,076,341.72	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,859,741.72	0.00	-100.0%
Special Reserve Fund Balance	0000	9780	8,884,620.72		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(24,879.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,964,348.98	150,000.00	-92.4%
5) TOTAL, REVENUES			1,964,348.98	150,000.00	-92.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	193,035.04	218,028.00	12.9%
3) Employee Benefits		3000-3999	81,258.83	94,619.00	16.4%
4) Books and Supplies		4000-4999	462,196.74	830,000.00	79.6%
5) Services and Other Operating Expenditures		5000-5999	23,137.66	14,200.00	-38.6%
6) Capital Outlay		6000-6999	167,411.98	2,300,000.00	1,273.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			927,040.25	3,456,847.00	272.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,037,308.73	(3,306,847.00)	-418.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,037,308.73	(3,306,847.00)	-418.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,869,372.84	11,906,681.57	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,869,372.84	11,906,681.57	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,869,372.84	11,906,681.57	9.5%
2) Ending Balance, June 30 (E + F1e)			11,906,681.57	8,599,834.57	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,906,681.57	8,599,834.57	-27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	12,012,719.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,763.00)		
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	44,410.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,023,367.07		
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	112,585.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,099.65		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			116,685.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,906,681.57		
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	12,923.25	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	498,058.17	150,000.00	-69.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,877.81	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,341,489.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,964,348.98	150,000.00	-92.4%
TOTAL, REVENUES			1,964,348.98	150,000.00	-92.4%
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	193,035.04	218,028.00	12.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			193,035.04	218,028.00	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,694.39	60,612.00	19.6%
OASDI/Medicare/Alternative		3301-3302	14,000.28	16,679.00	19.1%
Health and Welfare Benefits		3401-3402	14,100.00	14,400.00	2.1%
Unemployment Insurance		3501-3502	91.56	109.00	19.0%
Workers' Compensation		3601-3602	2,372.60	2,819.00	18.8%
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			81,258.83	94,619.00	16.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,156.19	0.00	-100.0%
Noncapitalized Equipment		4400	461,040.55	830,000.00	80.0%
TOTAL, BOOKS AND SUPPLIES			462,196.74	830,000.00	79.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	23,137.66	14,200.00	-38.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,137.66	14,200.00	-38.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	141,490.00	2,300,000.00	1,525.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,921.98	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			167,411.98	2,300,000.00	1,273.9%
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			927,040.25	3,456,847.00	272.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,964,348.98	150,000.00	-92.4%
5) TOTAL, REVENUES			1,964,348.98	150,000.00	-92.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		927,040.25	3,456,847.00	272.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			927,040.25	3,456,847.00	272.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,037,308.73	(3,306,847.00)	-418.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,037,308.73	(3,306,847.00)	-418.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,869,372.84	11,906,681.57	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,869,372.84	11,906,681.57	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,869,372.84	11,906,681.57	9.5%
2) Ending Balance, June 30 (E + F1e)			11,906,681.57	8,599,834.57	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,906,681.57	8,599,834.57	-27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	11,906,681.57	8,599,834.57
Total, Restricted Balance		11,906,681.57	8,599,834.57

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	6,804,759.95	400,000.00	-94.1%
5) TOTAL, REVENUES			6,804,759.95	400,000.00	-94.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,778.79	206,000.00	63.8%
6) Capital Outlay		6000-6999	6,486.08	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			132,264.87	206,000.00	55.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,672,495.08	194,000.00	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,672,495.08	194,000.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,530,704.46	19,203,199.54	53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,530,704.46	19,203,199.54	53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,530,704.46	19,203,199.54	53.2%
2) Ending Balance, June 30 (E + F1e)			19,203,199.54	19,397,199.54	1.0%
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	19,203,199.54	19,397,199.54	1.0%
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	19,193,163.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(54,050.00)		
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	70,966.74		
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			19,210,080.22		
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	6,880.68		
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			6,880.68		
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)			19,203,199.54		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	642,177.30	400,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	84,096.33	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,078,486.32	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			6,804,759.95	400,000.00	-94.1%
TOTAL, REVENUES			6,804,759.95	400,000.00	-94.1%
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	125,778.79	206,000.00	63.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,778.79	206,000.00	63.8%
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	6,486.08	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,486.08	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			132,264.87	206,000.00	55.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,804,759.95	400,000.00	-94.1%
5) TOTAL, REVENUES			6,804,759.95	400,000.00	-94.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		132,264.87	206,000.00	55.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,264.87	206,000.00	55.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,672,495.08	194,000.00	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,672,495.08	194,000.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,530,704.46	19,203,199.54	53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,530,704.46	19,203,199.54	53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,530,704.46	19,203,199.54	53.2%
2) Ending Balance, June 30 (E + F1e)			19,203,199.54	19,397,199.54	1.0%
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	19,203,199.54	19,397,199.54	1.0%
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	19,203,199.54	19,397,199.54
Total, Restricted Balance		19,203,199.54	19,397,199.54

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	22,276,105.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,102,732.45	1,203,500.00	-42.8%
5) TOTAL, REVENUES			24,378,837.85	1,203,500.00	-95.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,980.31	55,000.00	25.1%
5) Services and Other Operating Expenditures		5000-5999	16,573.42	21,050.00	27.0%
6) Capital Outlay		6000-6999	5,921,035.88	1,255,000.00	-78.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,981,589.61	1,331,050.00	-77.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,397,248.24	(127,550.00)	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,397,248.24	(127,550.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,337,818.60	54,735,066.84	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,337,818.60	54,735,066.84	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,337,818.60	54,735,066.84	50.6%
2) Ending Balance, June 30 (E + F1e)			54,735,066.84	54,607,516.84	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,735,066.84	54,607,516.84	-0.2%
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	55,083,964.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(155,176.00)		
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	203,512.91		
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			55,132,301.11		
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	397,234.27		
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			397,234.27		
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)			54,735,066.84		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	22,276,105.40	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,276,105.40	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,873,057.72	1,203,500.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	229,674.73	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			2,102,732.45	1,203,500.00	-42.8%
TOTAL, REVENUES			24,378,837.85	1,203,500.00	-95.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,087.27	0.00	-100.0%
Noncapitalized Equipment		4400	39,893.04	55,000.00	37.9%
TOTAL, BOOKS AND SUPPLIES			43,980.31	55,000.00	25.1%
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	16,573.42	21,050.00	27.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,573.42	21,050.00	27.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	42,197.96	5,000.00	-88.2%
Buildings and Improvements of Buildings		6200	5,793,282.84	1,250,000.00	-78.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	85,555.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,921,035.88	1,255,000.00	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,981,589.61	1,331,050.00	-77.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,276,105.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,102,732.45	1,203,500.00	-42.8%
5) TOTAL, REVENUES			24,378,837.85	1,203,500.00	-95.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,981,589.61	1,331,050.00	-77.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,981,589.61	1,331,050.00	-77.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,397,248.24	(127,550.00)	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,397,248.24	(127,550.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,337,818.60	54,735,066.84	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,337,818.60	54,735,066.84	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,337,818.60	54,735,066.84	50.6%
2) Ending Balance, June 30 (E + F1e)			54,735,066.84	54,607,516.84	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,735,066.84	54,607,516.84	-0.2%
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
7710	State School Facilities Projects	30,246,253.40	30,246,253.40
9010	Other Restricted Local	24,488,813.44	24,361,263.44
Total, Restricted Balance		54,735,066.84	54,607,516.84

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	227,406.91	0.00	-100.0%
5) TOTAL, REVENUES			227,406.91	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	9,034.84	10,000.00	10.7%
5) Services and Other Operating Expenditures		5000-5999	3,480.00	10,000.00	187.4%
6) Capital Outlay		6000-6999	118,071.42	2,210,000.00	1,771.7%
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			130,586.26	2,230,000.00	1,607.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,820.65	(2,230,000.00)	-2,403.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,641,561.00	3,500,000.00	-47.3%
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			6,641,561.00	3,500,000.00	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,738,381.65	1,270,000.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,440,866.40	46,179,248.05	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,440,866.40	46,179,248.05	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,440,866.40	46,179,248.05	17.1%
2) Ending Balance, June 30 (E + F1e)			46,179,248.05	47,449,248.05	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,179,248.05	47,449,248.05	2.8%
Special Reserve Fund Balance	0000	9780	46,290,696.05		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(111,448.00)		
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	39,653,578.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(111,448.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,295.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,641,561.00		
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			46,184,986.16		
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	5,738.11		
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			5,738.11		
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)			46,179,248.05		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	227,406.91	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			227,406.91	0.00	-100.0%
TOTAL, REVENUES			227,406.91	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	9,034.84	10,000.00	10.7%
TOTAL, BOOKS AND SUPPLIES			9,034.84	10,000.00	10.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,480.00	10,000.00	187.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,480.00	10,000.00	187.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	112,592.33	1,700,000.00	1,409.9%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,479.09	10,000.00	82.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			118,071.42	2,210,000.00	1,771.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			130,586.26	2,230,000.00	1,607.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	6,641,561.00	3,500,000.00	-47.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,641,561.00	3,500,000.00	-47.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			6,641,561.00	3,500,000.00	-47.3%

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	227,406.91	0.00	-100.0%
5) TOTAL, REVENUES			227,406.91	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		130,586.26	2,230,000.00	1,607.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,586.26	2,230,000.00	1,607.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			96,820.65	(2,230,000.00)	-2,403.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,641,561.00	3,500,000.00	-47.3%
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			6,641,561.00	3,500,000.00	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,738,381.65	1,270,000.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,440,866.40	46,179,248.05	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,440,866.40	46,179,248.05	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,440,866.40	46,179,248.05	17.1%
2) Ending Balance, June 30 (E + F1e)			46,179,248.05	47,449,248.05	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,179,248.05	47,449,248.05	2.8%
Special Reserve Fund Balance	0000	9780	46,290,696.05		
2023-24 GASB 31 Fair Market Value Adjustment	0000	9780	(111,448.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	346,560.27	8,657,075.00	2,398.0%
5) TOTAL, REVENUES			346,560.27	8,657,075.00	2,398.0%
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	63,522.20	77,219.00	21.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	6,755,125.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,522.20	6,832,344.00	10,655.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			283,038.07	1,824,731.00	544.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	414,695.73	0.00	-100.0%
b) Transfers Out		7600-7629	147,601.48	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			267,094.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			550,132.32	1,824,731.00	231.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,549,584.29	3,099,716.61	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,584.29	3,099,716.61	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,584.29	3,099,716.61	21.6%
2) Ending Balance, June 30 (E + F1e)			3,099,716.61	4,924,447.61	58.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,099,716.61	4,924,447.61	58.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,028,915.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,376.00)		
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	33,212.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,031,899.26		
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			16,068,651.66		
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	12,968,935.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,968,935.05		
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)			3,099,716.61		
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					
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	8,482,075.00	New
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	300,379.19	175,000.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,181.08	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			346,560.27	8,657,075.00	2,398.0%
TOTAL, REVENUES			346,560.27	8,657,075.00	2,398.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,522.20	77,219.00	21.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,522.20	77,219.00	21.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	5,505,125.00	New
Other Debt Service - Principal		7439	0.00	1,250,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	6,755,125.00	New
TOTAL, EXPENDITURES			63,522.20	6,832,344.00	10,655.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	414,695.73	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			414,695.73	0.00	-100.0%
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	147,601.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			147,601.48	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			267,094.25	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	346,560.27	8,657,075.00	2,398.0%
5) TOTAL, REVENUES			346,560.27	8,657,075.00	2,398.0%
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		63,522.20	77,219.00	21.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	6,755,125.00	New
10) TOTAL, EXPENDITURES			63,522.20	6,832,344.00	10,655.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			283,038.07	1,824,731.00	544.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	414,695.73	0.00	-100.0%
b) Transfers Out		7600-7629	147,601.48	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			267,094.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			550,132.32	1,824,731.00	231.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,549,584.29	3,099,716.61	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,584.29	3,099,716.61	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,584.29	3,099,716.61	21.6%
2) Ending Balance, June 30 (E + F1e)			3,099,716.61	4,924,447.61	58.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,099,716.61	4,924,447.61	58.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,099,716.61	4,924,447.61
Total, Restricted Balance		3,099,716.61	4,924,447.61

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	52,668.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,808,748.00	15,970,315.00	-5.0%
5) TOTAL, REVENUES			16,861,416.00	15,970,315.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,504,633.00	17,393,868.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,504,633.00	17,393,868.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(643,217.00)	(1,423,553.00)	121.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,138,060.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,138,060.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,003.00	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			3,003.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(640,214.00)	(1,423,553.00)	122.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,557,051.00	14,964,950.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,557,051.00	14,964,950.00	-3.8%
d) Other Restatements		9795	48,113.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,605,164.00	14,964,950.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			14,964,950.00	13,541,397.00	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,964,950.00	13,541,397.00	-9.5%
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	14,855,118.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	109,832.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,964,950.00		
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)			14,964,950.00		
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	52,668.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,668.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,749,386.00	15,675,899.00	6.3%
Unsecured Roll		8612	754,818.00	0.00	-100.0%
Prior Years' Taxes		8613	331,895.00	245,098.00	-26.2%
Supplemental Taxes		8614	421,133.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	396,370.00	49,318.00	-87.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	155,146.00	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			16,808,748.00	15,970,315.00	-5.0%
TOTAL, REVENUES			16,861,416.00	15,970,315.00	-5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,995,000.00	12,355,000.00	3.0%
Bond Interest and Other Service Charges		7434	5,509,633.00	5,038,868.00	-8.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,504,633.00	17,393,868.00	-0.6%
TOTAL, EXPENDITURES			17,504,633.00	17,393,868.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,138,060.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			2,138,060.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,138,060.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,138,060.00	0.00	-100.0%
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	3,003.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,003.00	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)			3,003.00	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	52,668.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,808,748.00	15,970,315.00	-5.0%
5) TOTAL, REVENUES			16,861,416.00	15,970,315.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,504,633.00	17,393,868.00	-0.6%
10) TOTAL, EXPENDITURES			17,504,633.00	17,393,868.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(643,217.00)	(1,423,553.00)	121.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,138,060.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,138,060.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,003.00	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			3,003.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(640,214.00)	(1,423,553.00)	122.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,557,051.00	14,964,950.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,557,051.00	14,964,950.00	-3.8%
d) Other Restatements		9795	48,113.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,605,164.00	14,964,950.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			14,964,950.00	13,541,397.00	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,964,950.00	13,541,397.00	-9.5%
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	14,964,950.00	13,541,397.00
Total, Restricted Balance		14,964,950.00	13,541,397.00

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	8,279,783.88	0.00	-100.0%
5) TOTAL, REVENUES			8,279,783.88	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	6,617,203.53	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,617,203.53	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,662,580.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,601.48	0.00	-100.0%
b) Transfers Out		7600-7629	414,695.73	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			(267,094.25)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,395,486.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,517,207.57	5,912,693.67	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,517,207.57	5,912,693.67	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,517,207.57	5,912,693.67	30.9%
2) Ending Balance, June 30 (E + F1e)			5,912,693.67	5,912,693.67	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	5,912,693.67	5,912,693.67	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	1.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,944,591.23		
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			12,944,592.93		
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	7,031,899.26		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,031,899.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,912,693.87		
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%
Non-Ad Valorem Taxes					
Other		8622	8,279,783.76	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,279,783.88	0.00	-100.0%
TOTAL, REVENUES			8,279,783.88	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	5,542,203.53	0.00	-100.0%
Other Debt Service - Principal		7439	1,075,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,617,203.53	0.00	-100.0%
TOTAL, EXPENDITURES			6,617,203.53	0.00	-100.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	147,601.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			147,601.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	414,695.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			414,695.73	0.00	-100.0%
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)			(267,094.25)	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	8,279,783.88	0.00	-100.0%
5) TOTAL, REVENUES			8,279,783.88	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	6,617,203.53	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,617,203.53	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,662,580.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,601.48	0.00	-100.0%
b) Transfers Out		7600-7629	414,695.73	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			(267,094.25)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,395,486.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,517,207.57	5,912,693.67	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,517,207.57	5,912,693.67	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,517,207.57	5,912,693.67	30.9%
2) Ending Balance, June 30 (E + F1e)			5,912,693.67	5,912,693.67	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	5,912,693.67	5,912,693.67	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	5,912,693.67	5,912,693.67
Total, Restricted Balance		5,912,693.67	5,912,693.67

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	3,044,702.33	3,145,451.00	3.3%
5) TOTAL, REVENUES			3,044,702.33	3,145,451.00	3.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	4,500.00	New
5) Services and Other Operating Expenses		5000-5999	2,757,021.89	3,214,750.00	16.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,757,021.89	3,219,250.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			287,680.44	(73,799.00)	-125.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			287,680.44	(73,799.00)	-125.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,009,701.50	8,297,381.94	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,009,701.50	8,297,381.94	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,009,701.50	8,297,381.94	3.6%
2) Ending Net Position, June 30 (E + F1e)			8,297,381.94	8,223,582.94	-0.9%
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	8,297,381.94	8,223,582.94	-0.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,154,449.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,918.00)		
b) in Banks		9120	50,000.00		
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	29,706.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	86,860.14		
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			8,298,098.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	716.12		
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			716.12		
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)			8,297,381.94		
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	330,456.28	161,201.00	-51.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	57,690.61	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,532,238.70	2,909,250.00	14.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	124,316.74	75,000.00	-39.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,044,702.33	3,145,451.00	3.3%
TOTAL, REVENUES			3,044,702.33	3,145,451.00	3.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,500.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	4,500.00	New
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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,757,021.89	3,214,750.00	16.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,757,021.89	3,214,750.00	16.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,757,021.89	3,219,250.00	16.8%
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					
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	3,044,702.33	3,145,451.00	3.3%
5) TOTAL, REVENUES			3,044,702.33	3,145,451.00	3.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,757,021.89	3,219,250.00	16.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,757,021.89	3,219,250.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			287,680.44	(73,799.00)	-125.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			287,680.44	(73,799.00)	-125.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,009,701.50	8,297,381.94	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,009,701.50	8,297,381.94	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,009,701.50	8,297,381.94	3.6%
2) Ending Net Position, June 30 (E + F1e)			8,297,381.94	8,223,582.94	-0.9%
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	8,297,381.94	8,223,582.94	-0.9%

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