Lake Tahoe

Unified School District

2023-2024

UNAUDITED ACTUALS FINANCIAL REPORT

Dr. Todd Cutler
Superintendent

September 12, 2024

Board of Education

Valerie Mansfield, President
Lauri Kemper
Bonnie Turnbull
Larry Reilly
Jon Hetherton



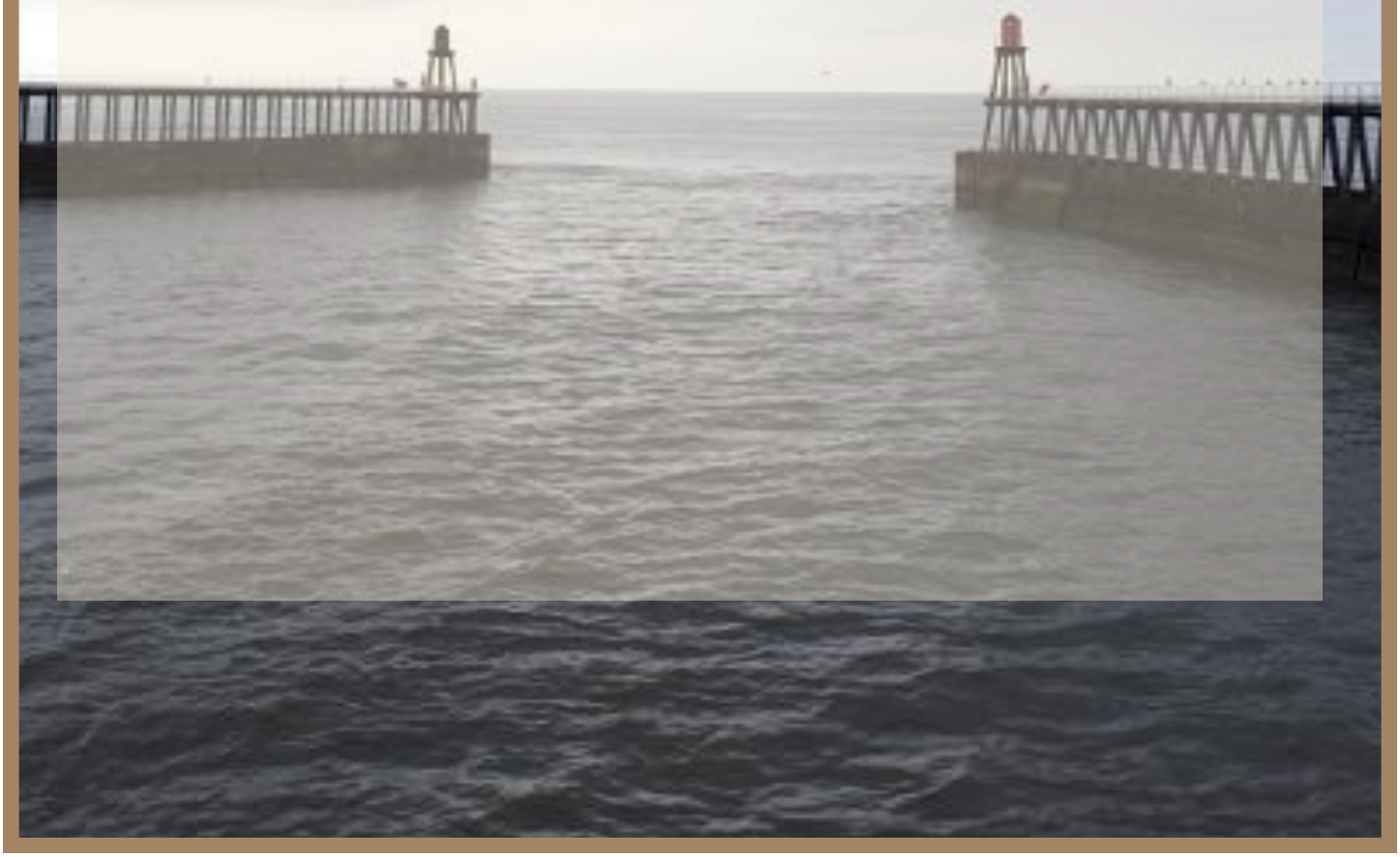
Memorandum to the Lake Tahoe Unified School District Board of Education

September 6th, 2024

Please find enclosed the 2023-24 Unaudited Actuals Financial Report in accordance with Education 41200. The financial statements that follow present the fiscal activities of the District funds and the unaudited ending balances as of June 30, 2024.

The financial statements also include the Adopted 2024-25 Budget presented to the board in June 2024 with revised beginning balances as a result of the year-end closing process. I would like to thank all of the Business Office Staff for their hard work and dedication over the summer to ensure a smooth transition of fiscal years and the closeout of the 2023-24 fiscal year. I would especially like to thank, Marimar Banuet-Perez, Financial Services Director and, Barbara Coolbaugh, Executive Assistant to Business Services for their exceptional work on this task.

Sincerely,
Kelly Buttery
Interim Chief Business Officer



Mission Statement



Cultivating a collaborative, nurturing environment which embraces diversity, promotes equity and develops confident lifelong learners resulting in academic excellence, civic responsibility, and emotional & physical wellness.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District.

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund .



GENERAL FUND
2023 - 2024 Unaudited Actuals
Combined Summary

AUDITED BEGINNING BALANCE		**$9,287,834**
REVENUES		
	LCFF Sources	$43,087,576
	Federal Revenues	$3,577,536
	Other State Revenues	$12,486,778
	Other Local Revenues	$2,979,725
	Total Revenues	**$62,131,615**
EXPENDITURES		
	Certificated Salaries	$26,149,590
	Classified Salaries	$9,070,835
	Employee Benefits	$15,522,612
	Books and Supplies	$2,056,078
	Services, Other Operating Expenses	$8,476,812
	Capital Outlay	$607,355
	Other Outgoing	$362,233
	Transfers of Indirect/Direct Support Costs	($58,891)
	Total Expenditures	**$62,186,624**
DEFICIENCY OF REVENUES		**($55,009)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Other Sources	$0
	Other Sources	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($55,009)**
ENDING FUND BALANCE		**$9,232,825**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$10,000
	Prepaid Items	$12,494
	Restricted	$4,054,757
	Unassigned/Unappropriated Amount	$3,288,593
	Reserve for Economic Uncertainties	$1,866,981

GENERAL FUND - UNRESTRICTED
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$4,835,863**
REVENUES		
	LCFF Sources	$43,087,576
	Federal Revenues	$90,585
	Other State Revenues	$1,221,401
	Other Local Revenues	$1,200,745
	Total Revenues	**$45,600,306**
EXPENDITURES		
	Certificated Salaries	$18,656,681
	Classified Salaries	$5,891,027
	Employee Benefits	$9,671,035
	Books and Supplies	$846,978
	Services, Other Operating Expenses	$3,371,650
	Capital Outlay	$43,503
	Other Outgoing	$362,233
	Transfers of Indirect/Direct Support Costs	($178,704)
	Total Expenditures	**$38,664,403**
EXCESS OF REVENUES		**$6,935,904**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other Sources	$0
	Contributions	($6,593,699)
	Total Other Financing Sources/Uses	**($6,593,699)**
NET INCREASE IN FUND		**$342,205**
ENDING FUND BALANCE		**$5,178,068**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$10,000
	Prepaid Items	$12,494
	Instructional Curriculum	$0
	Reserve for Economic Uncertainties	$1,866,981
	Unassigned/Unappropriated	$3,288,593

GENERAL FUND - RESTRICTED
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$4,451,971**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$3,486,951
	Other State Revenues	$11,265,378
	Other Local Revenues	$1,778,979
	Total Revenues	**$16,531,308**
EXPENDITURES		
	Certificated Salaries	$7,492,909
	Classified Salaries	$3,179,808
	Employee Benefits	$5,851,576
	Books and Supplies	$1,209,100
	Services, Other Operating Expenses	$5,105,163
	Capital Outlay	$563,853
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$119,813
	Total Expenditures	**$23,522,221**
DEFICIENCY OF REVENUES		**($6,990,913)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$6,593,699
	Total Other Financing Sources/Uses	**$6,593,699**
NET DECREASE IN FUND		**($397,214)**
ENDING FUND BALANCE		**$4,054,757**
COMPONENTS OF ENDING FUND BALANCE		
	Unassigned	
	Restricted	$4,054,757

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	43,087,575.92	0.00	43,087,575.92	42,919,481.00	0.00	42,919,481.00	-0.4%
2) Federal Revenue		8100-8299	90,584.59	3,486,951.29	3,577,535.88	90,000.00	2,176,823.00	2,266,823.00	-36.6%
3) Other State Revenue		8300-8599	1,221,400.56	11,265,377.65	12,486,778.21	943,945.00	10,905,213.00	11,849,158.00	-5.1%
4) Other Local Revenue		8600-8799	1,200,745.25	1,778,979.49	2,979,724.74	947,678.00	535,691.00	1,483,369.00	-50.2%
5) TOTAL, REVENUES			45,600,306.32	16,531,308.43	62,131,614.75	44,901,104.00	13,617,727.00	58,518,831.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,656,680.68	7,492,909.03	26,149,589.71	18,419,350.00	6,463,849.34	24,883,199.34	-4.8%
2) Classified Salaries		2000-2999	5,891,027.20	3,179,807.70	9,070,834.90	6,229,178.00	3,255,522.00	9,484,700.00	4.6%
3) Employee Benefits		3000-3999	9,671,035.39	5,851,576.23	15,522,611.62	10,078,006.59	6,077,202.94	16,155,209.53	4.1%
4) Books and Supplies		4000-4999	846,977.92	1,209,099.83	2,056,077.75	960,368.90	785,130.00	1,745,498.90	-15.1%
5) Services and Other Operating Expenditures		5000-5999	3,371,649.72	5,105,162.55	8,476,812.27	3,050,671.90	5,199,976.00	8,250,647.90	-2.7%
6) Capital Outlay		6000-6999	43,502.74	563,852.58	607,355.32	120,716.00	273,014.00	393,730.00	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	362,233.09	0.00	362,233.09	381,196.00	0.00	381,196.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(178,704.15)	119,813.14	(58,891.01)	(224,773.00)	156,798.00	(67,975.00)	15.4%
9) TOTAL, EXPENDITURES			38,664,402.59	23,522,221.06	62,186,623.65	39,014,714.39	22,211,492.28	61,226,206.67	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,935,903.73	(6,990,912.63)	(55,008.90)	5,886,389.61	(8,593,765.28)	(2,707,375.67)	4,821.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,593,698.95)	6,593,698.95	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,593,698.95)	6,593,698.95	0.00	(7,265,697.00)	7,300,697.00	35,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,204.78	(397,213.68)	(55,008.90)	(1,379,307.39)	(1,293,068.28)	(2,672,375.67)	4,758.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,787,641.60	4,500,192.58	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
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)			4,787,641.60	4,500,192.58	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
d) Other Restatements		9795	48,221.88	(48,221.88)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,835,863.48	4,451,970.70	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
2) Ending Balance, June 30 (E + F1e)			5,178,068.26	4,054,757.02	9,232,825.28	3,798,760.87	2,761,688.74	6,560,449.61	-28.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	12,494.00	0.00	12,494.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,054,757.02	4,054,757.02	0.00	2,761,688.74	2,761,688.74	-31.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,866,981.00	0.00	1,866,981.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	3,288,593.26	0.00	3,288,593.26	3,798,760.87	0.00	3,798,760.87	15.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,793,552.98	3,592,119.02	9,385,672.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	(144,681.55)	0.00	(144,681.55)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	345,324.38	2,376,943.86	2,722,268.24				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	61,191.05	0.00	61,191.05				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	12,494.00	0.00	12,494.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,077,880.86	5,969,062.88	12,046,943.74				
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	683,993.17	796,766.91	1,480,760.08				
2) Due to Grantor Governments		9590	215,767.00	0.00	215,767.00				
3) Due to Other Funds		9610	52.41	0.00	52.41				
4) Current Loans		9640	.02	0.00	.02				
5) Unearned Revenue		9650	0.00	1,117,538.95	1,117,538.95				
6) TOTAL, LIABILITIES			899,812.60	1,914,305.86	2,814,118.46				
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)			5,178,068.26	4,054,757.02	9,232,825.28				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	15,768,397.00	0.00	15,768,397.00	15,872,051.00	0.00	15,872,051.00	0.7%
Education Protection Account State Aid - Current Year		8012	681,436.00	0.00	681,436.00	659,370.00	0.00	659,370.00	-3.2%
State Aid - Prior Years		8019	8,599.00	0.00	8,599.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,619.62	0.00	168,619.62	166,792.00	0.00	166,792.00	-1.1%
Timber Yield Tax		8022	2,915.78	0.00	2,915.78	1,727.00	0.00	1,727.00	-40.8%
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	24,658,833.62	0.00	24,658,833.62	24,611,260.00	0.00	24,611,260.00	-0.2%
Unsecured Roll Taxes		8042	548,106.26	0.00	548,106.26	545,939.00	0.00	545,939.00	-0.4%
Prior Years' Taxes		8043	1,965.80	0.00	1,965.80	16,297.00	0.00	16,297.00	729.0%
Supplemental Taxes		8044	420,500.53	0.00	420,500.53	288,072.00	0.00	288,072.00	-31.5%
Education Revenue Augmentation Fund (ERAF)		8045	643,816.00	0.00	643,816.00	590,348.00	0.00	590,348.00	-8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	167,624.89	0.00	167,624.89	167,625.00	0.00	167,625.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,252.25	0.00	10,252.25	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	13,018.34	0.00	13,018.34	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(6,509.17)	0.00	(6,509.17)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			43,087,575.92	0.00	43,087,575.92	42,919,481.00	0.00	42,919,481.00	-0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			43,087,575.92	0.00	43,087,575.92	42,919,481.00	0.00	42,919,481.00	-0.4%
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	950,457.00	950,457.00	0.00	950,457.00	950,457.00	0.0%
Special Education Discretionary Grants		8182	0.00	212,178.41	212,178.41	0.00	184,668.00	184,668.00	-13.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	90,584.59	0.00	90,584.59	90,000.00	0.00	90,000.00	-0.6%
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	2,430.00	2,430.00	0.00	5,280.00	5,280.00	117.3%
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		523,032.09	523,032.09		566,001.00	566,001.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		85,427.03	85,427.03		171,967.00	171,967.00	101.3%
Title III, Immigrant Student Program	4201	8290		(5,693.11)	(5,693.11)		9,604.00	9,604.00	-268.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		114,030.32	114,030.32		156,375.00	156,375.00	37.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		29,899.73	29,899.73		38,814.00	38,814.00	29.8%
Career and Technical Education	3500-3599	8290		33,559.08	33,559.08		33,559.00	33,559.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,541,630.74	1,541,630.74	0.00	60,098.00	60,098.00	-96.1%
TOTAL, FEDERAL REVENUE			90,584.59	3,486,951.29	3,577,535.88	90,000.00	2,176,823.00	2,266,823.00	-36.6%
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		3,345,064.00	3,345,064.00		3,270,115.00	3,270,115.00	-2.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	104,513.00	104,513.00	0.00	88,083.00	88,083.00	-15.7%
All Other State Apportionments - Prior Years	All Other	8319	91,945.00	0.00	91,945.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	11,028.00	11,028.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	159,160.00	0.00	159,160.00	160,863.00	0.00	160,863.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	726,396.56	377,549.40	1,103,945.96	670,652.00	276,737.00	947,389.00	-14.2%
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		391,290.24	391,290.24		391,291.00	391,291.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	243,899.00	7,035,933.01	7,279,832.01	112,430.00	6,878,987.00	6,991,417.00	-4.0%
TOTAL, OTHER STATE REVENUE			1,221,400.56	11,265,377.65	12,486,778.21	943,945.00	10,905,213.00	11,849,158.00	-5.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	130,608.00	130,608.00	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	13,750.00	0.00	13,750.00	13,750.00	0.00	13,750.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	91,235.70	0.00	91,235.70	64,000.00	0.00	64,000.00	-29.9%
Interest		8660	402,813.22	0.00	402,813.22	300,000.00	0.00	300,000.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	155,650.06	0.00	155,650.06	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	44,229.84	0.00	44,229.84	14,500.00	0.00	14,500.00	-67.2%
Interagency Services		8677	0.00	8,050.00	8,050.00	0.00	1,700.00	1,700.00	-78.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	(589.80)	410.00	(179.80)	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	6,509.17	0.00	6,509.17	0.00	0.00	0.00	-100.0%
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	379,664.78	1,639,911.49	2,019,576.27	443,900.00	533,991.00	977,891.00	-51.6%
Tuition		8710	107,119.66	0.00	107,119.66	111,528.00	0.00	111,528.00	4.1%
All Other Transfers In		8781-8783	362.62	0.00	362.62	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			1,200,745.25	1,778,979.49	2,979,724.74	947,678.00	535,691.00	1,483,369.00	-50.2%
TOTAL, REVENUES			45,600,306.32	16,531,308.43	62,131,614.75	44,901,104.00	13,617,727.00	58,518,831.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,322,932.31	6,207,399.03	21,530,331.34	15,367,346.00	5,196,707.00	20,564,053.00	-4.5%
Certificated Pupil Support Salaries		1200	1,068,291.84	1,021,657.57	2,089,949.41	1,132,833.00	837,941.00	1,970,774.00	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,070,460.14	260,941.43	2,331,401.57	1,760,212.00	399,342.34	2,159,554.34	-7.4%
Other Certificated Salaries		1900	194,996.39	2,911.00	197,907.39	158,959.00	29,859.00	188,818.00	-4.6%
TOTAL, CERTIFICATED SALARIES			18,656,680.68	7,492,909.03	26,149,589.71	18,419,350.00	6,463,849.34	24,883,199.34	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	583,617.61	1,195,492.59	1,779,110.20	674,855.00	1,237,266.00	1,912,121.00	7.5%
Classified Support Salaries		2200	2,612,114.12	1,133,129.21	3,745,243.33	2,682,791.00	1,279,076.00	3,961,867.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	518,330.68	203,073.76	721,404.44	506,234.00	111,563.00	617,797.00	-14.4%
Clerical, Technical and Office Salaries		2400	1,897,144.70	143,360.44	2,040,505.14	2,031,668.00	149,398.00	2,181,066.00	6.9%
Other Classified Salaries		2900	279,820.09	504,751.70	784,571.79	333,630.00	478,219.00	811,849.00	3.5%
TOTAL, CLASSIFIED SALARIES			5,891,027.20	3,179,807.70	9,070,834.90	6,229,178.00	3,255,522.00	9,484,700.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,425,637.75	3,655,132.53	7,080,770.28	3,535,603.00	3,643,017.87	7,178,620.87	1.4%
PERS		3201-3202	1,427,578.65	803,124.05	2,230,702.70	1,593,376.00	908,505.00	2,501,881.00	12.2%
OASDI/Medicare/Alternative		3301-3302	713,644.44	345,640.12	1,059,284.56	733,182.00	349,695.61	1,082,877.61	2.2%
Health and Welfare Benefits		3401-3402	3,356,421.00	895,529.65	4,251,950.65	3,430,955.00	1,037,135.00	4,468,090.00	5.1%
Unemployment Insurance		3501-3502	12,137.95	5,504.55	17,642.50	12,381.59	4,859.36	17,240.95	-2.3%
Workers' Compensation		3601-3602	282,879.48	146,645.33	429,524.81	327,509.00	133,990.10	461,499.10	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	452,736.12	0.00	452,736.12	445,000.00	0.00	445,000.00	-1.7%
TOTAL, EMPLOYEE BENEFITS			9,671,035.39	5,851,576.23	15,522,611.62	10,078,006.59	6,077,202.94	16,155,209.53	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	160,979.40	160,979.40	35,000.00	229,058.00	264,058.00	64.0%
Books and Other Reference Materials		4200	2,552.19	52,567.10	55,119.29	3,197.00	15,508.00	18,705.00	-66.1%
Materials and Supplies		4300	623,441.14	838,047.95	1,461,489.09	605,443.90	405,973.00	1,011,416.90	-30.8%
Noncapitalized Equipment		4400	220,984.59	157,505.38	378,489.97	316,728.00	134,591.00	451,319.00	19.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			846,977.92	1,209,099.83	2,056,077.75	960,368.90	785,130.00	1,745,498.90	-15.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,268,983.20	1,268,983.20	0.00	1,797,373.00	1,797,373.00	41.6%
Travel and Conferences		5200	72,081.55	115,434.78	187,516.33	23,650.00	84,619.00	108,269.00	-42.3%
Dues and Memberships		5300	51,554.22	5,878.70	57,432.92	57,952.00	3,790.00	61,742.00	7.5%
Insurance		5400 - 5450	943,630.81	0.00	943,630.81	816,695.00	0.00	816,695.00	-13.5%
Operations and Housekeeping Services		5500	1,998,029.53	0.00	1,998,029.53	2,348,876.00	0.00	2,348,876.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,834.33	13,034.79	219,869.12	161,937.00	26,166.00	188,103.00	-14.4%
Transfers of Direct Costs		5710	(1,144,307.75)	1,144,307.75	0.00	(1,494,139.00)	1,494,139.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,097,292.82	2,552,919.98	3,650,212.80	999,327.90	1,786,121.00	2,785,448.90	-23.7%
Communications		5900	146,534.21	4,603.35	151,137.56	136,373.00	7,768.00	144,141.00	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,371,649.72	5,105,162.55	8,476,812.27	3,050,671.90	5,199,976.00	8,250,647.90	-2.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,502.74	563,852.58	607,355.32	120,716.00	273,014.00	393,730.00	-35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,502.74	563,852.58	607,355.32	120,716.00	273,014.00	393,730.00	-35.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	376.00	0.00	376.00	0.00	0.00	0.00	-100.0%
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	41,983.45	0.00	41,983.45	45,398.00	0.00	45,398.00	8.1%
Other Debt Service - Principal		7439	319,873.64	0.00	319,873.64	335,798.00	0.00	335,798.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,233.09	0.00	362,233.09	381,196.00	0.00	381,196.00	5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(119,813.14)	119,813.14	0.00	(156,798.00)	156,798.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(58,891.01)	0.00	(58,891.01)	(67,975.00)	0.00	(67,975.00)	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(178,704.15)	119,813.14	(58,891.01)	(224,773.00)	156,798.00	(67,975.00)	15.4%
TOTAL, EXPENDITURES			38,664,402.59	23,522,221.06	62,186,623.65	39,014,714.39	22,211,492.28	61,226,206.67	-1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

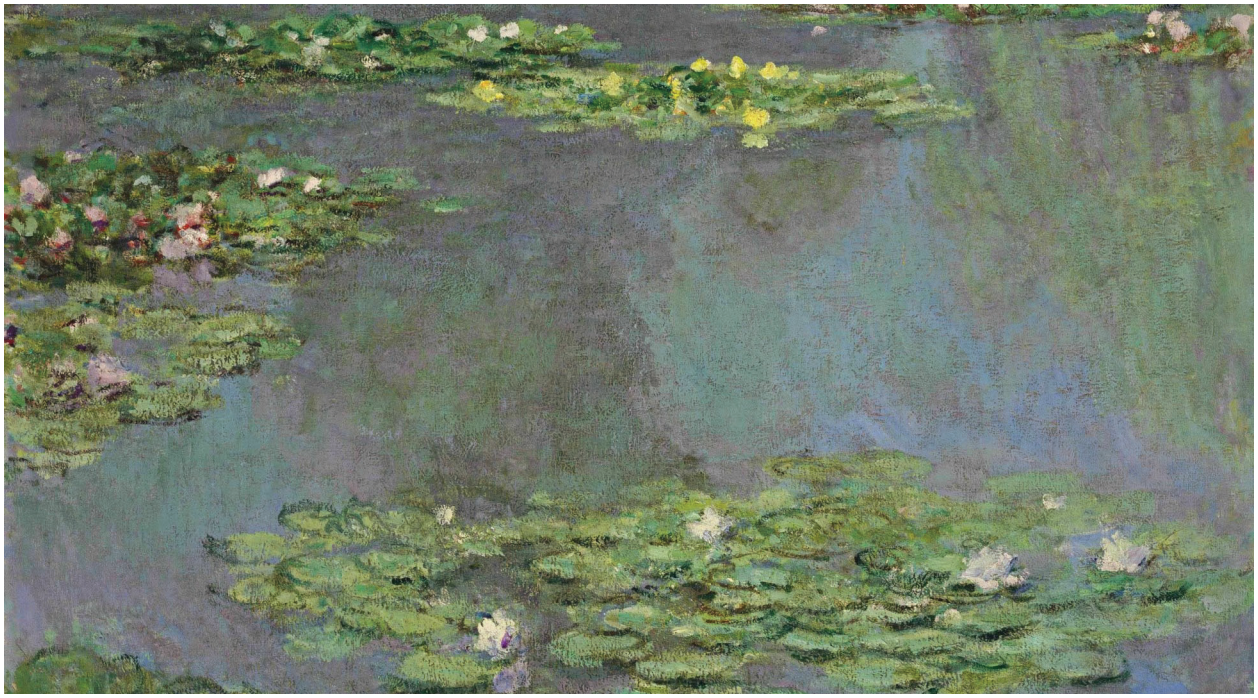
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,593,698.95)	6,593,698.95	0.00	(7,300,697.00)	7,300,697.00	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			(6,593,698.95)	6,593,698.95	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,593,698.95)	6,593,698.95	0.00	(7,265,697.00)	7,300,697.00	35,000.00	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	43,087,575.92	0.00	43,087,575.92	42,919,481.00	0.00	42,919,481.00	-0.4%
2) Federal Revenue		8100-8299	90,584.59	3,486,951.29	3,577,535.88	90,000.00	2,176,823.00	2,266,823.00	-36.6%
3) Other State Revenue		8300-8599	1,221,400.56	11,265,377.65	12,486,778.21	943,945.00	10,905,213.00	11,849,158.00	-5.1%
4) Other Local Revenue		8600-8799	1,200,745.25	1,778,979.49	2,979,724.74	947,678.00	535,691.00	1,483,369.00	-50.2%
5) TOTAL, REVENUES			45,600,306.32	16,531,308.43	62,131,614.75	44,901,104.00	13,617,727.00	58,518,831.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,153,738.30	16,069,761.24	38,223,499.54	22,763,338.99	15,511,658.99	38,274,997.98	0.1%
2) Instruction - Related Services	2000-2999		4,141,550.57	1,709,563.96	5,851,114.53	3,535,550.00	1,940,681.29	5,476,231.29	-6.4%
3) Pupil Services	3000-3999		3,261,850.55	2,184,972.40	5,446,822.95	3,372,471.10	1,608,281.00	4,980,752.10	-8.6%
4) Ancillary Services	4000-4999		741,976.25	37,089.85	779,066.10	585,129.80	0.00	585,129.80	-24.9%
5) Community Services	5000-5999		2,449.51	397,260.80	399,710.31	2,502.50	445,499.00	448,001.50	12.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,078,592.45	248,237.00	4,326,829.45	3,840,775.70	180,253.00	4,021,028.70	-7.1%
8) Plant Services	8000-8999		3,922,011.87	2,875,335.81	6,797,347.68	4,533,750.30	2,525,119.00	7,058,869.30	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	362,233.09	0.00	362,233.09	381,196.00	0.00	381,196.00	5.2%
10) TOTAL, EXPENDITURES			38,664,402.59	23,522,221.06	62,186,623.65	39,014,714.39	22,211,492.28	61,226,206.67	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,935,903.73	(6,990,912.63)	(55,008.90)	5,886,389.61	(8,593,765.28)	(2,707,375.67)	4,821.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,593,698.95)	6,593,698.95	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,593,698.95)	6,593,698.95	0.00	(7,265,697.00)	7,300,697.00	35,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,204.78	(397,213.68)	(55,008.90)	(1,379,307.39)	(1,293,068.28)	(2,672,375.67)	4,758.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,787,641.60	4,500,192.58	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
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)			4,787,641.60	4,500,192.58	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
d) Other Restatements		9795	48,221.88	(48,221.88)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,835,863.48	4,451,970.70	9,287,834.18	5,178,068.26	4,054,757.02	9,232,825.28	-0.6%
2) Ending Balance, June 30 (E + F1e)			5,178,068.26	4,054,757.02	9,232,825.28	3,798,760.87	2,761,688.74	6,560,449.61	-28.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	12,494.00	0.00	12,494.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,054,757.02	4,054,757.02	0.00	2,761,688.74	2,761,688.74	-31.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,866,981.00	0.00	1,866,981.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	3,288,593.26	0.00	3,288,593.26	3,798,760.87	0.00	3,798,760.87	15.5%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	36,011.06	36,011.06
6266	Educator Effectiveness, FY 2021-22	553,998.23	322,342.94
6300	Lottery: Instructional Materials	120,370.01	120,370.01
6331	CA Community Schools Partnership Act - Planning Grant	80,000.00	80,000.00
6547	Special Education Early Intervention Preschool Grant	140,692.17	140,692.17
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	996,449.99	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	65,325.87	19,047.87
7029	Child Nutrition: Food Service Staff Training Funds	6,410.20	6,410.20
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	314,883.25	314,883.25
7311	Classified School Employee Professional Development Block Grant	6,647.98	6,647.98
7399	LCFF Equity Multiplier	78,946.00	78,946.00
7435	Learning Recovery Emergency Block Grant	313,040.01	313,040.01
7810	Other Restricted State	80,019.97	80,019.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	253,901.11	235,216.11
9010	Other Restricted Local	1,008,061.17	1,008,061.17
Total, Restricted Balance		4,054,757.02	2,761,688.74

STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



STUDENT ACTIVITY SPECIAL REVENUE
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$214,913**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$0
Total Revenues	**$0**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Adjusted Beginning Balance	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$0**
ENDING FUND BALANCE	**$214,913**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$214,913

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,913.33	214,913.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,913.33	214,913.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,913.33	214,913.33	0.0%
2) Ending Balance, June 30 (E + F1e)			214,913.33	214,913.33	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	214,913.33	214,913.33	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	214,913.33		
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			214,913.33		
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)			214,913.33		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,913.33	214,913.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,913.33	214,913.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,913.33	214,913.33	0.0%
2) Ending Balance, June 30 (E + F1e)			214,913.33	214,913.33	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	214,913.33	214,913.33	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	214,913.33	214,913.33
Total, Restricted Balance		214,913.33	214,913.33

Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND

2023 - 2024 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE	**$2**
REVENUES	
LCFF Sources	$0
Federal Revenues	$1,108
Other State Revenues	$133,555
Other Local Revenues	($2)
Total Revenues	**$134,661**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$134,663
Total Expenditures	**$134,663**
DEFICIENCYOF REVENUES	**($2)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	**($2)**
ENDING FUND BALANCE	**$0**
COMPONENTS OF ENDING FUND BALANCE	
OTHER ASSIGNEMENTS	$0

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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	(1.52)	0.00	-100.0%
5) TOTAL, REVENUES			134,661.48	134,663.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1.52)	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)			(1.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.52	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.52	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.52	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(52.41)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	52.41		
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			0.00		
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			
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.52)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1.52)	0.00	-100.0%
TOTAL, REVENUES			134,661.48	134,663.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	(1.52)	0.00	-100.0%
5) TOTAL, REVENUES			134,661.48	134,663.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	134,663.00	134,663.00	0.0%
10) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1.52)	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)			(1.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.52	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.52	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.52	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

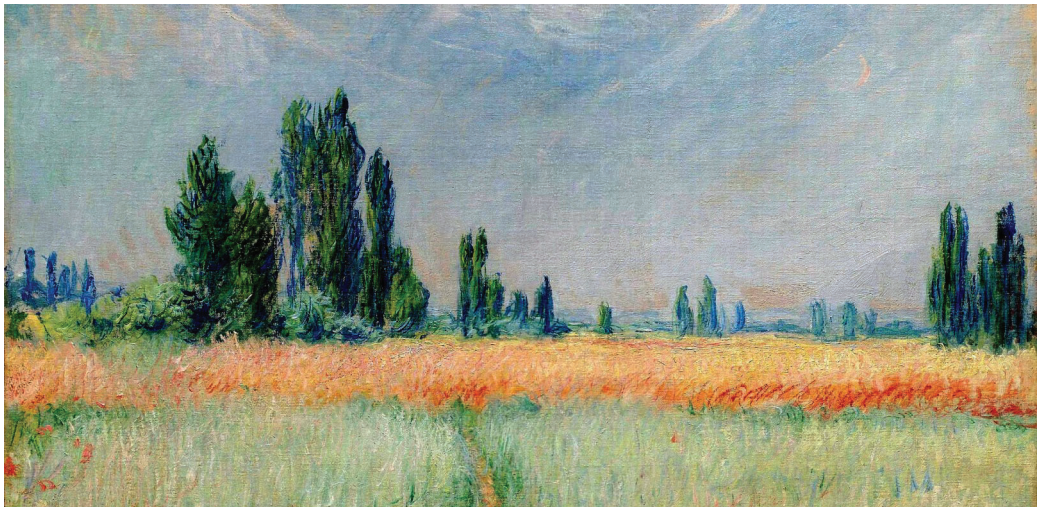
Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self—supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



CAFETERIA - FOOD SERVICES FUND
2023- 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$1,104,951**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$1,110,268
	Other State Revenues	$1,348,156
	Other Local Revenues	$27,769
	Total Revenues	**$2,486,193**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$701,650
	Employee Benefits	$377,221
	Books and Supplies	$525,343
	Services, Other Operating Expenses	$74,928
	Capital Outlay	$0
	Other Outgoing	$58,891
	Total Expenditures	**$1,738,033**
EXCESS OF REVENUES		**$748,160**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$748,160**
ENDING FUND BALANCE		**$1,853,111**
COMPONENTS OF ENDING FUND BALANCE		
	Stores	$47,805
	Prepaid Items	$0
	Restricted	$1,805,307

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	1,110,267.63	979,858.00	-11.7%
3) Other State Revenue		8300-8599	1,348,155.73	1,191,872.00	-11.6%
4) Other Local Revenue		8600-8799	27,769.26	22,500.00	-19.0%
5) TOTAL, REVENUES			2,486,192.62	2,194,230.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	701,649.66	768,413.00	9.5%
3) Employee Benefits		3000-3999	377,220.93	437,963.00	16.1%
4) Books and Supplies		4000-4999	525,343.29	388,827.00	-26.0%
5) Services and Other Operating Expenditures		5000-5999	74,927.67	99,500.00	32.8%
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	58,891.01	67,975.00	15.4%
9) TOTAL, EXPENDITURES			1,738,032.56	1,762,678.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			748,160.06	431,552.00	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			748,160.06	431,552.00	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,951.23	1,853,111.29	67.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,951.23	1,853,111.29	67.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,951.23	1,853,111.29	67.7%
2) Ending Balance, June 30 (E + F1e)			1,853,111.29	2,284,663.29	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,804.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,805,306.69	2,284,663.38	26.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.09)	(.09)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,344,016.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,721.50)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	568,816.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	47,804.69		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,939,916.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,483.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	61,191.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	23,130.41		
6) TOTAL, LIABILITIES			86,804.88		
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)			1,853,111.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,110,267.63	979,858.00	-11.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,110,267.63	979,858.00	-11.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,348,155.73	1,191,872.00	-11.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,348,155.73	1,191,872.00	-11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,823.58	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,996.10	21,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,218.64)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	168.22	1,500.00	791.7%
TOTAL, OTHER LOCAL REVENUE			27,769.26	22,500.00	-19.0%
TOTAL, REVENUES			2,486,192.62	2,194,230.00	-11.7%
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	525,418.66	588,305.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	118,512.00	118,508.00	0.0%
Clerical, Technical and Office Salaries		2400	57,719.00	61,600.00	6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			701,649.66	768,413.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	171,241.02	200,159.00	16.9%
OASDI/Medicare/Alternative		3301-3302	50,395.74	58,019.00	15.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	145,550.00	168,938.00	16.1%
Unemployment Insurance		3501-3502	348.73	381.00	9.3%
Workers' Compensation		3601-3602	9,685.44	10,466.00	8.1%
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			377,220.93	437,963.00	16.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,055.42	20,800.00	106.9%
Noncapitalized Equipment		4400	0.00	383.00	New
Food		4700	515,287.87	367,644.00	-28.7%
TOTAL, BOOKS AND SUPPLIES			525,343.29	388,827.00	-26.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	281.73	6,000.00	2,029.7%
Dues and Memberships		5300	189.00	250.00	32.3%
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	17,158.59	29,000.00	69.0%
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	57,298.35	64,250.00	12.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,927.67	99,500.00	32.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	58,891.01	67,975.00	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,891.01	67,975.00	15.4%
TOTAL, EXPENDITURES			1,738,032.56	1,762,678.00	1.4%
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%

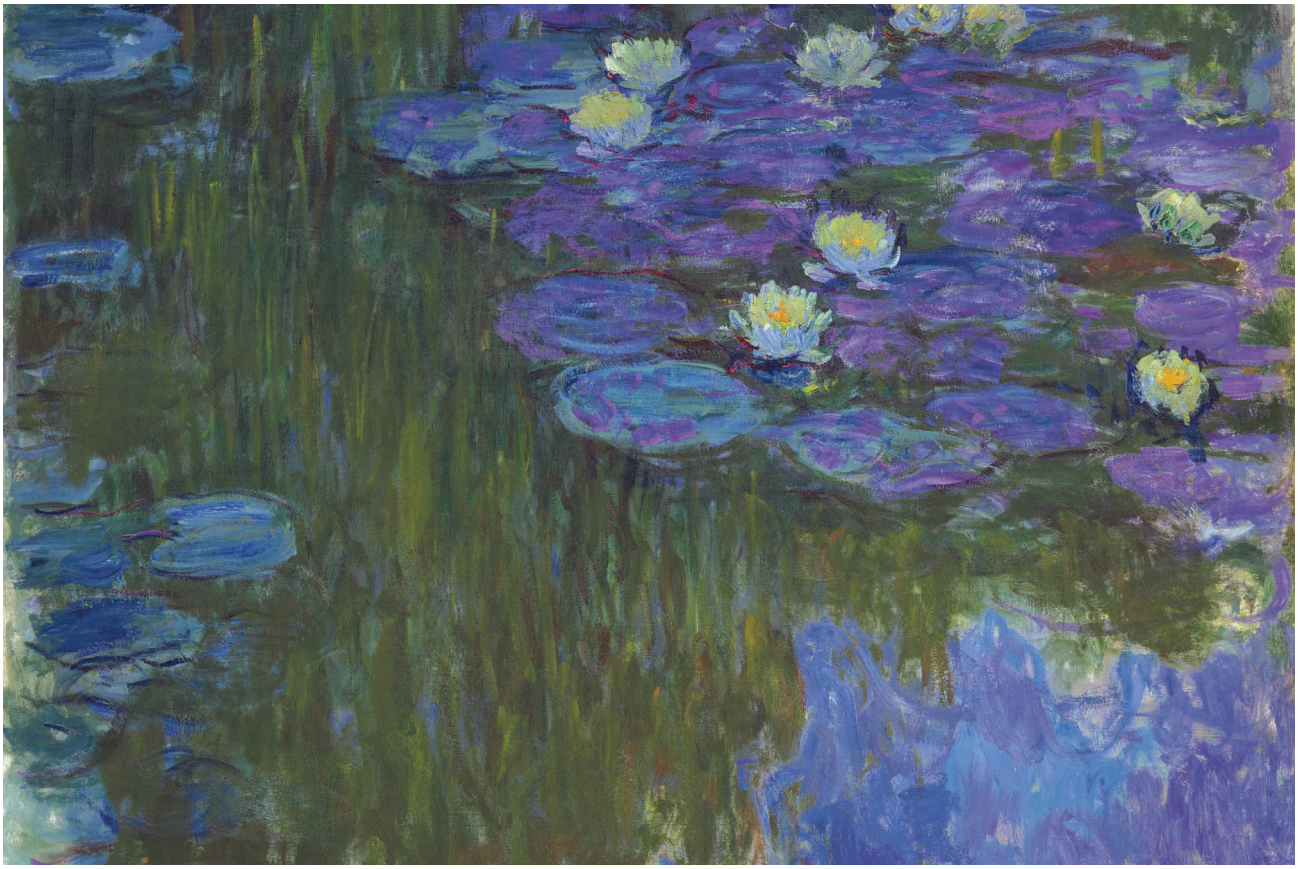
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	1,110,267.63	979,858.00	-11.7%
3) Other State Revenue		8300-8599	1,348,155.73	1,191,872.00	-11.6%
4) Other Local Revenue		8600-8799	27,769.26	22,500.00	-19.0%
5) TOTAL, REVENUES			2,486,192.62	2,194,230.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,679,141.55	1,694,703.00	0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		58,891.01	67,975.00	15.4%
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			1,738,032.56	1,762,678.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			748,160.06	431,552.00	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			748,160.06	431,552.00	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,951.23	1,853,111.29	67.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,951.23	1,853,111.29	67.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,951.23	1,853,111.29	67.7%
2) Ending Balance, June 30 (E + F1e)			1,853,111.29	2,284,663.29	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,804.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,805,306.69	2,284,663.38	26.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.09)	(.09)	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)	1,698,041.29	2,177,397.98
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.23	.23
7033	Child Nutrition: School Food Best Practices Apportionment	107,265.17	107,265.17
Total, Restricted Balance		1,805,306.69	2,284,663.38

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$737**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$37
	Total Revenues	**$37**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS OF REVENUES		**$37**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$37**
ENDING FUND BALANCE		**$774**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$774

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	36.78	50.00	35.9%
5) TOTAL, REVENUES			36.78	50.00	35.9%
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)			36.78	50.00	35.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36.78	50.00	35.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737.20	773.98	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737.20	773.98	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737.20	773.98	5.0%
2) Ending Balance, June 30 (E + F1e)			773.98	823.98	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	773.98	0.00	-100.0%
FD 15 - End balance	0000	9780	*773.98*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	823.98	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	786.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12.12)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			773.98		
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)			773.98		
OTHER STATE REVENUE					
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%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24.46	50.00	104.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	12.32	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36.78	50.00	35.9%
TOTAL, REVENUES			36.78	50.00	35.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(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	36.78	50.00	35.9%
5) TOTAL, REVENUES			36.78	50.00	35.9%
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)			36.78	50.00	35.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36.78	50.00	35.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737.20	773.98	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737.20	773.98	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737.20	773.98	5.0%
2) Ending Balance, June 30 (E + F1e)			773.98	823.98	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	773.98	0.00	-100.0%
FD 15 - End balance	0000	9780	*773.98*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	823.98	New

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

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

2023 - 2024 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE		**$217,359**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$12,980
	Total Revenues	**$12,980**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS OF REVENUES		**$12,980**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	($115,000)
	Total Other Financing Sources/Uses	**($115,000)**
NET DECREASE IN FUND		**($102,020)**
ENDING FUND BALANCE		**$115,338**
COMPONENTS OF ENDING FUND BALANCE		
	Other Assignments	$115,338

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	12,979.52	1,000.00	-92.3%
5) TOTAL, REVENUES			12,979.52	1,000.00	-92.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,979.52	1,000.00	-92.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	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			(115,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,020.48)	1,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,358.96	115,338.48	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,358.96	115,338.48	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,358.96	115,338.48	-46.9%
2) Ending Balance, June 30 (E + F1e)			115,338.48	116,338.48	0.9%
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	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	115,338.48	0.00	-100.0%
FD 17 - Ending balance	0000	9780	*115,338.48*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	116,338.48	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	115,338.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

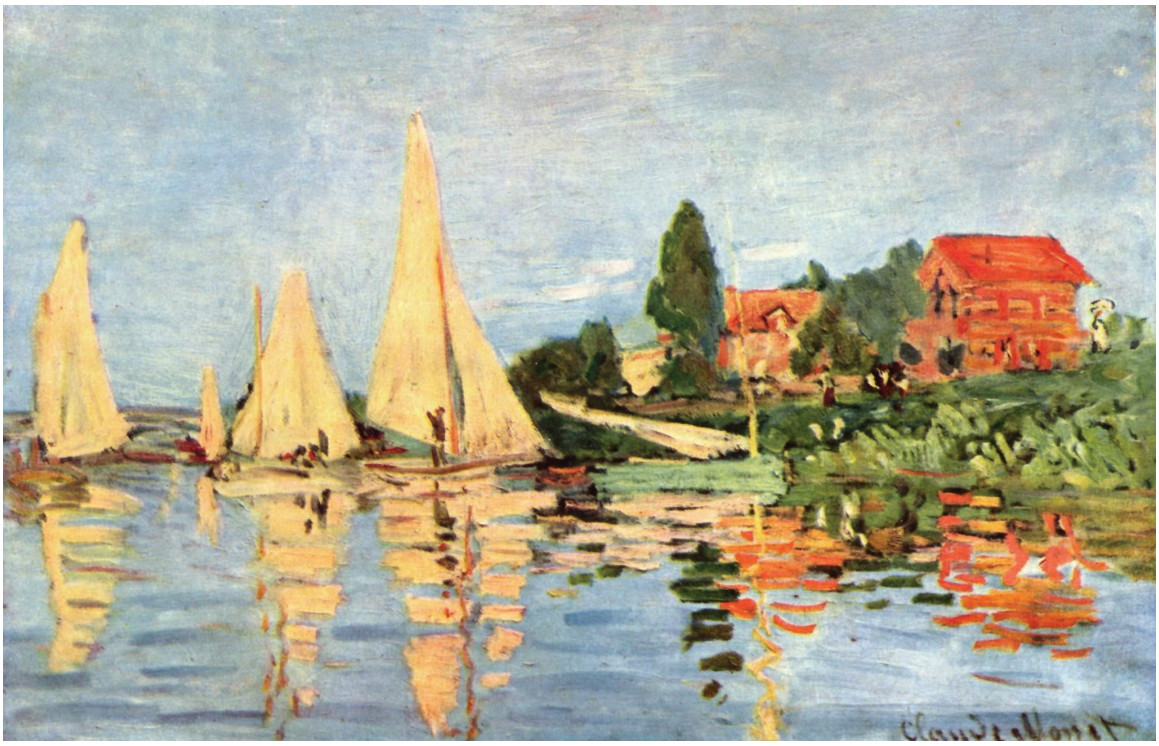
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			115,338.48		
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)			115,338.48		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,772.99	1,000.00	-82.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,206.53	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,979.52	1,000.00	-92.3%
TOTAL, REVENUES			12,979.52	1,000.00	-92.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	115,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			115,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			(115,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,979.52	1,000.00	-92.3%
5) TOTAL, REVENUES			12,979.52	1,000.00	-92.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,979.52	1,000.00	-92.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	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			(115,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,020.48)	1,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,358.96	115,338.48	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,358.96	115,338.48	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,358.96	115,338.48	-46.9%
2) Ending Balance, June 30 (E + F1e)			115,338.48	116,338.48	0.9%
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	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	115,338.48	0.00	-100.0%
FD 17 - Ending balance	0000	9780	*115,338.48*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	116,338.48	New

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

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$16,557**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$826
Total Revenues	**$826**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS OF REVENUES	**$826**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$826**
ENDING FUND BALANCE	**$17,383**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$17,383

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	826.28	440.00	-46.7%
5) TOTAL, REVENUES			826.28	440.00	-46.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			826.28	440.00	-46.7%
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)			826.28	440.00	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,557.13	17,383.41	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,557.13	17,383.41	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,557.13	17,383.41	5.0%
2) Ending Balance, June 30 (E + F1e)			17,383.41	17,823.41	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,383.41	18,095.62	4.1%
FD 20 - Ending Balance	0000	9780	*17,383.41*		
FD 20 - Ending balance	0000	9780		*18,095.62*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(272.21)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,655.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(272.21)		
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	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			17,383.41		
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)			17,383.41		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	549.54	440.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	276.74	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			826.28	440.00	-46.7%
TOTAL, REVENUES			826.28	440.00	-46.7%
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%

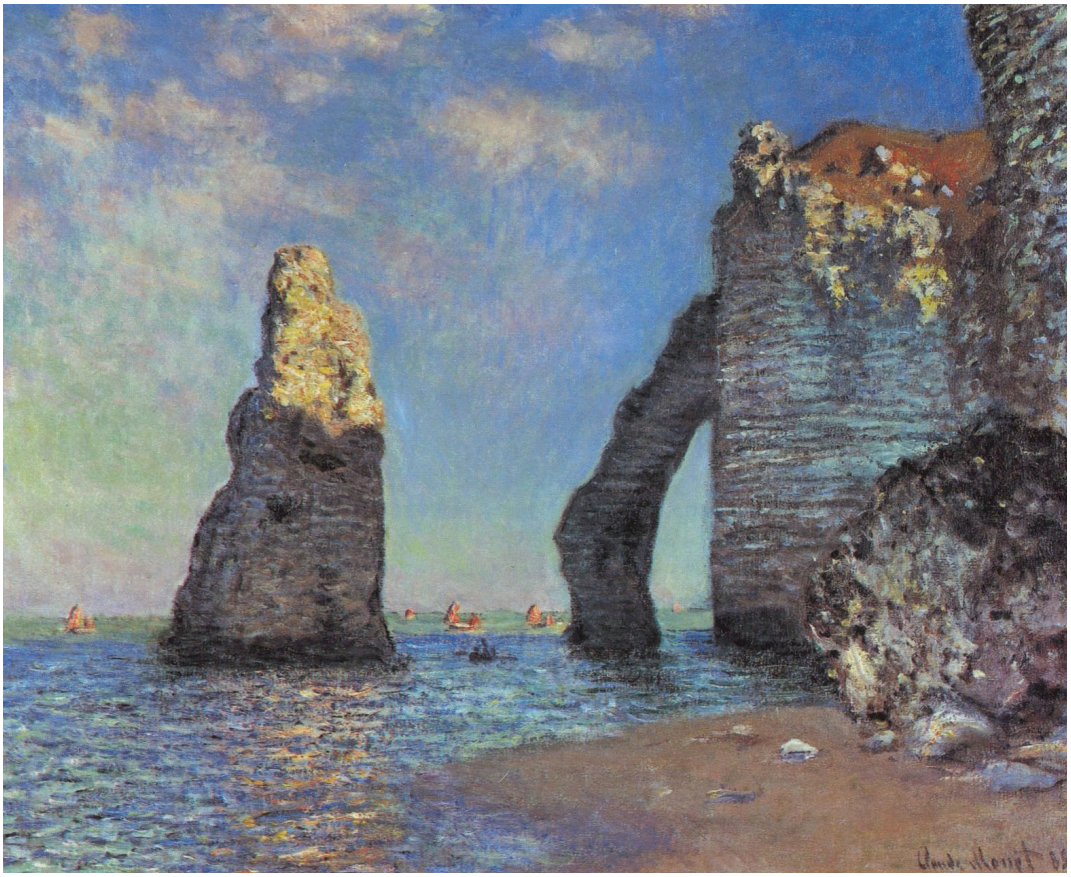
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	826.28	440.00	-46.7%
5) TOTAL, REVENUES			826.28	440.00	-46.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			826.28	440.00	-46.7%
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)			826.28	440.00	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,557.13	17,383.41	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,557.13	17,383.41	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,557.13	17,383.41	5.0%
2) Ending Balance, June 30 (E + F1e)			17,383.41	17,823.41	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,383.41	18,095.62	4.1%
FD 20 - Ending Balance	0000	9780	*17,383.41*		
FD 20 - Ending balance	0000	9780		*18,095.62*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(272.21)	New

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

BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



BUILDING FUND
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$0**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$422
	Total Revenues	**$422**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS OF REVENUES		**422**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other Sources	$0
	Other Uses	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$422**
ENDING FUND BALANCE		**$422**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$422

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	422.23	0.00	-100.0%
5) TOTAL, REVENUES			422.23	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			422.23	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)			422.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	422.23	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	422.23	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	422.23	New
2) Ending Balance, June 30 (E + F1e)			422.23	422.23	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	.84	.84	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	421.39	421.39	0.0%
FD 21 - Ending Balance	0000	9780	*421.39*		
Fund 21 Ending fund	0000	9780		*421.39*	
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	422.23		
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		

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	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			422.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			422.23		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	326.02	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			422.23	0.00	-100.0%
TOTAL, REVENUES			422.23	0.00	-100.0%

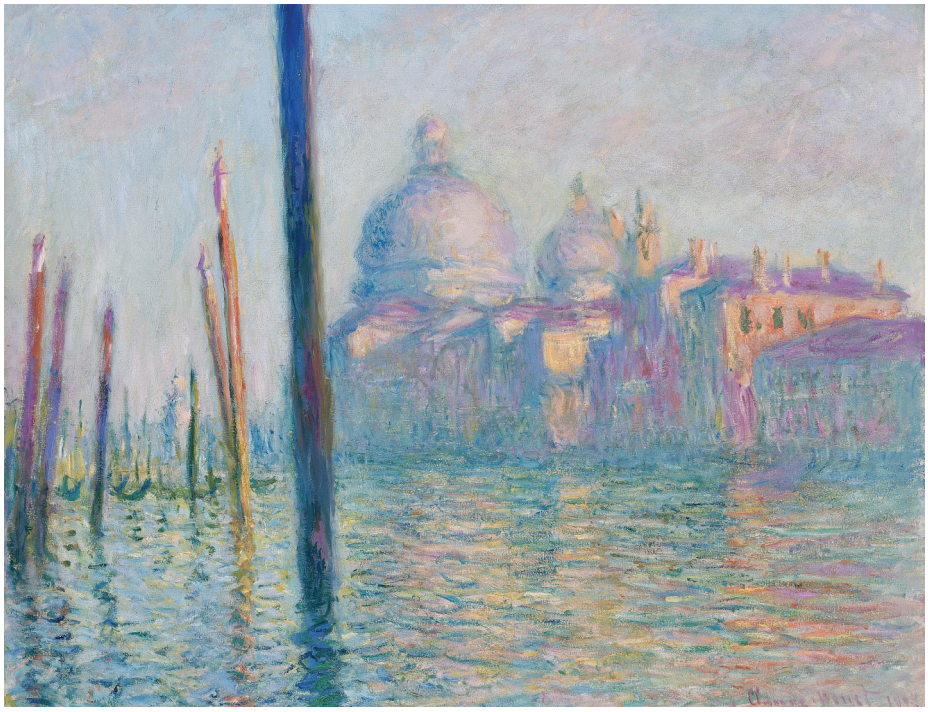
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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	422.23	0.00	-100.0%
5) TOTAL, REVENUES			422.23	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			422.23	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)			422.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	422.23	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	422.23	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	422.23	New
2) Ending Balance, June 30 (E + F1e)			422.23	422.23	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	.84	.84	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	421.39	421.39	0.0%
FD 21 - Ending Balance	0000	9780	*421.39*		
Fund 21 Ending fund	0000	9780		*421.39*	
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	.84	.84
Total, Restricted Balance		.84	.84

CAPITAL FACILITIES
DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $3.20 for residential and $.51 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES

2023 - 2024 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE		**$1,875,955**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$786,239
	Total Revenues	**$786,239**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$9,617
	Services, Other Operating Expenses	$114,195
	Capital Outlay	$734,261
	Other Outgoing	$0
	Total Expenditures	**$858,073**
DEFICIENCY OF REVENUES		**($71,834)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($71,834)**
ENDING FUND BALANCE		**$1,804,121**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$1,804,121

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	786,239.17	596,000.00	-24.2%
5) TOTAL, REVENUES			786,239.17	596,000.00	-24.2%
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	9,617.26	10,010.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	114,194.87	115,000.00	0.7%
6) Capital Outlay		6000-6999	734,260.70	127,020.00	-82.7%
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			858,072.83	252,030.00	-70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,833.66)	343,970.00	-578.8%
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)			(71,833.66)	343,970.00	-578.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,954.63	1,804,120.97	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,954.63	1,804,120.97	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,954.63	1,804,120.97	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,804,120.97	2,148,090.97	19.1%
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	1,804,120.97	2,148,090.97	19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,831,498.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,237.31)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,803,260.85		
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	(860.12)		
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			(860.12)		
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)			1,804,120.97		
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	53,660.13	46,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,959.96	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	698,619.08	550,000.00	-21.3%
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			786,239.17	596,000.00	-24.2%
TOTAL, REVENUES			786,239.17	596,000.00	-24.2%
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	9,617.26	10,010.00	4.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,617.26	10,010.00	4.1%
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	114,194.87	115,000.00	0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,194.87	115,000.00	0.7%
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	18,180.00	20,000.00	10.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	716,080.70	107,020.00	-85.1%
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			734,260.70	127,020.00	-82.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			858,072.83	252,030.00	-70.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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	786,239.17	596,000.00	-24.2%
5) TOTAL, REVENUES			786,239.17	596,000.00	-24.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		858,072.83	252,030.00	-70.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			858,072.83	252,030.00	-70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(71,833.66)	343,970.00	-578.8%
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)			(71,833.66)	343,970.00	-578.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,954.63	1,804,120.97	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,954.63	1,804,120.97	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,954.63	1,804,120.97	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,804,120.97	2,148,090.97	19.1%
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	1,804,120.97	2,148,090.97	19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,804,120.97	2,148,090.97
Total, Restricted Balance		1,804,120.97	2,148,090.97

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$17,020**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$753
	Total Revenues	**$753**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$94,825
	Other Outgoing	$0
	Total Expenditures	**$94,825**
DEFICIENCY OF REVENUES		**($94,072)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$115,000
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$115,000**
NET INCREASE IN FUND		**$20,928**
ENDING FUND BALANCE		**$37,948**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$0
	Other Designated	$37,948

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	752.86	450.00	-40.2%
5) TOTAL, REVENUES			752.86	450.00	-40.2%
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	94,825.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,825.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,072.14)	450.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			115,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,927.86	450.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,020.42	37,948.28	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,020.42	37,948.28	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,020.42	37,948.28	123.0%
2) Ending Balance, June 30 (E + F1e)			37,948.28	38,398.28	1.2%
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	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	37,948.28	0.00	-100.0%
FD 40 - Ending Balance	0000	9780	*37,948.28*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	38,398.28	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,415.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(607.70)		
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	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			38,808.28		
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	860.00		
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			860.00		
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)			37,948.28		
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	796.25	450.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(43.39)	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			752.86	450.00	-40.2%
TOTAL, REVENUES			752.86	450.00	-40.2%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,825.00	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			94,825.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			94,825.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	115,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			115,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	752.86	450.00	-40.2%
5) TOTAL, REVENUES			752.86	450.00	-40.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		94,825.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94,825.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(94,072.14)	450.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			115,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,927.86	450.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,020.42	37,948.28	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,020.42	37,948.28	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,020.42	37,948.28	123.0%
2) Ending Balance, June 30 (E + F1e)			37,948.28	38,398.28	1.2%
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	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	37,948.28	0.00	-100.0%
FD 40 - Ending Balance	0000	9780	*37,948.28*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	38,398.28	New

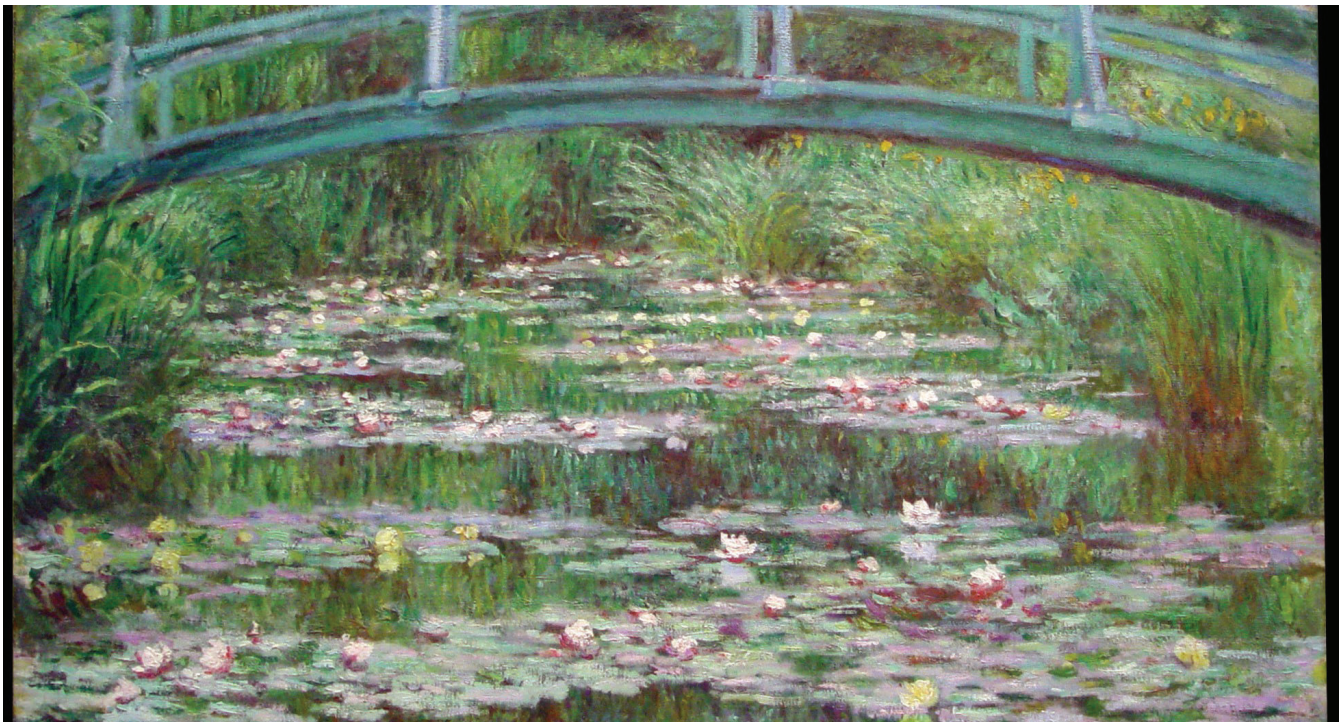
Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

FOUNDATION ACCOUNT
"TAHOE TROUT FARM SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP
2023 - 2024 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$98,308**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$4,912
	Total Revenues	**$4,912**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$500
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$500**
EXCESS OF REVENUES		**$4,412**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$4,412**
ENDING FUND BALANCE		**$102,720**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$0
	Unrestricted Net Position	$ 102,720

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,911.98	3,400.00	-30.8%
5) TOTAL, REVENUES			4,911.98	3,400.00	-30.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	3,400.00	580.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			500.00	3,400.00	580.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,411.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,411.98	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,308.48	102,720.46	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,308.48	102,720.46	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,308.48	102,720.46	4.5%
2) Ending Net Position, June 30 (E + F1e)			102,720.46	102,720.46	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	102,720.46	102,720.46	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,328.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,608.50)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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) 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			102,720.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			102,720.46		
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	3,261.06	3,400.00	4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,650.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,911.98	3,400.00	-30.8%
TOTAL, REVENUES			4,911.98	3,400.00	-30.8%
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%

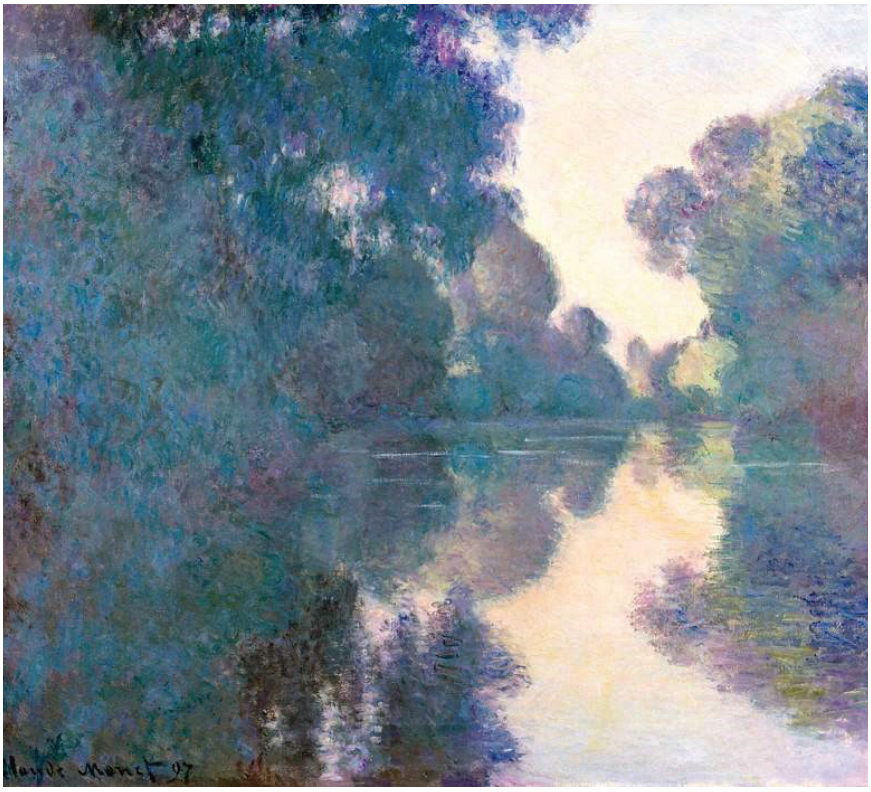
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	500.00	3,400.00	580.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	3,400.00	580.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			500.00	3,400.00	580.0%
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%
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%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,911.98	3,400.00	-30.8%
5) TOTAL, REVENUES			4,911.98	3,400.00	-30.8%
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		500.00	3,400.00	580.0%
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, EXPENSES			500.00	3,400.00	580.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,411.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,411.98	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,308.48	102,720.46	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,308.48	102,720.46	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,308.48	102,720.46	4.5%
2) Ending Net Position, June 30 (E + F1e)			102,720.46	102,720.46	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	102,720.46	102,720.46	0.0%

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

ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

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)	3,281.84	3,270.27	3,408.09	3,281.84	3,281.84	3,296.85
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)	3,281.84	3,270.27	3,408.09	3,281.84	3,281.84	3,296.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,281.84	3,270.27	3,408.09	3,281.84	3,281.84	3,296.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

MISCELLANEOUS

- → District Budget Certification
- → CEA (Current Expense Formula/Minimum Classroom Compensation)
- → Lottery Report
- → Summary of Interfund Activities
- → GANN Limit
- → Indirect Cost
- → ESMOE (every Student Succeeds Act Maintenance of Effort Expenditures)
- → CAT (Summary of Categorical Programs)



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	58.11%
	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
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$29,832,187.87
	Appropriations Subject to Limit	$29,832,187.87
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.41%
	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: _____ Date of Meeting: Sep 12, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Shannon Daniel	Kelly Buttery
Name	Name
Director, External Business Services	Interim Chief Business Officer
Title	Title
(530) 295-2214	(530) 541-2850
Telephone	Telephone
sdaniel@edcoe.org	kbuttery@ltusd.org
E-mail Address	E-mail Address

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	26,149,589.71	301	2,911.00	303	26,146,678.71	305	542,253.13		307	25,604,425.58	309
2000 - Classified Salaries	9,070,834.90	311	0.00	313	9,070,834.90	315	1,186,438.25		317	7,884,396.65	319
3000 - Employee Benefits	15,522,611.62	321	639.00	323	15,521,972.62	325	728,056.26		327	14,793,916.36	329
4000 - Books, Supplies Equip Replace. (6500)	2,056,077.75	331	18,843.24	333	2,037,234.51	335	498,006.07		337	1,539,228.44	339
5000 - Services. . . & 7300 - Indirect Costs	8,417,921.26	341	1,332.08	343	8,416,589.18	345	890,383.09		347	7,526,206.09	349
				TOTAL	61,193,309.92	365			TOTAL	57,348,173.12	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	21,423,872.77	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,550,117.15	380
3. STRS.	3101 & 3102	5,791,666.00	382
4. PERS.	3201 & 3202	642,951.63	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	505,450.51	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,761,058.54	385
7. Unemployment Insurance.	3501 & 3502	11,942.80	390
8. Workers' Compensation Insurance.	3601 & 3602	269,138.12	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	377,645.69	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		33,333,843.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		6,002.79	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		33,327,840.42	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.		58.11%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.11%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	57,348,173.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	(.01)		128,387.16	128,387.15
2. State Lottery Revenue	8560	726,396.56		377,549.40	1,103,945.96
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)		726,396.55	0.00	505,936.56	1,232,333.11
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	542,253.13		0.00	542,253.13
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	160,750.36		0.00	160,750.36
4. Books and Supplies	4000-4999	0.00		187,330.72	187,330.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			198,235.83	198,235.83
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)		703,003.49	0.00	385,566.55	1,088,570.04
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	23,393.06	0.00	120,370.01	143,763.07

D. COMMENTS:

Lottery funds used for digital curriculum and instructional materials for students only

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.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(58,891.01)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							61,191.05	52.41
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							52.41	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	58,891.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	61,191.01
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	115,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	.04
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					115,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	58,891.01	(58,891.01)	115,000.00	115,000.00	61,243.46	61,243.46

	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)	28,158,466.63		28,158,466.63			29,832,187.87
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,235.40		3,235.40			3,281.84
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)	3,281.84		3,281.84	3,281.84		3,281.84
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)			3,281.84			3,281.84
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)	168,619.62		168,619.62	166,792.00		166,792.00
2. Timber Yield Tax (Object 8022)	2,915.78		2,915.78	1,727.00		1,727.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	24,658,833.62		24,658,833.62	24,611,260.00		24,611,260.00
5. Unsecured Roll Taxes (Object 8042)	548,106.26		548,106.26	545,939.00		545,939.00
6. Prior Years' Taxes (Object 8043)	1,965.80		1,965.80	16,297.00		16,297.00
7. Supplemental Taxes (Object 8044)	420,500.53		420,500.53	288,072.00		288,072.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	643,816.00		643,816.00	590,348.00		590,348.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	10,252.25		10,252.25	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	13,018.34		13,018.34	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	298,232.89		298,232.89	167,625.00		167,625.00
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)	26,766,261.09	0.00	26,766,261.09	26,388,060.00	0.00	26,388,060.00
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)	26,766,261.09	0.00	26,766,261.09	26,388,060.00	0.00	26,388,060.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			9,309,072.00			9,309,072.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,751,288.00		1,751,288.00	1,922,318.00		1,922,318.00
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)	1,751,288.00	0.00	11,060,360.00	1,922,318.00	0.00	11,231,390.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	16,449,833.00		16,449,833.00	16,531,421.00		16,531,421.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	8,599.00		8,599.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,458,432.00	0.00	16,458,432.00	16,531,421.00	0.00	16,531,421.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	62,131,614.75		62,131,614.75	58,518,831.00		58,518,831.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	558,463.28		558,463.28	300,000.00		300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2023-24 Actual**			**2024-25 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			28,158,466.63			29,832,187.87
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0144			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			29,832,187.87			30,912,113.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			26,766,261.09			26,388,060.00
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)			393,820.80			393,820.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,126,286.78			15,755,443.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,126,286.78			15,755,443.07
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])			370,891.95			217,164.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			27,137,153.04			26,605,224.29
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)			13,755,394.83			15,538,278.78
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			27,137,153.04			
b. State Subventions (Line D8)			13,755,394.83			
c. Less: Excluded Appropriations (Line C23)			11,060,360.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			29,832,187.87			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2023-24 Actual**			**2024-25 Budget**	
11. Adjusted Appropriations Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			29,832,187.87			30,912,113.07
12. Appropriations Subject to the Limit (Line D9d)			29,832,187.87			

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

Kelly Buttery	kbuttery@ltusd.org	530-541-2850
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 1,702,283.27
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) — 49,040,752.96

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.47%

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) — 2,804,793.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 615,401.59

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	231,823.40
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)	3,652,018.05
9. Carry-Forward Adjustment (Part IV, Line F)	612,455.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,264,473.46
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,821,097.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,826,114.53
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,126,586.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	779,066.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	399,710.31
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)	847,965.12
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)	99,597.30
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)	5,821.56
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)	6,448,966.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,163,853.68
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)	57,518,778.68
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)	6.35%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.41%

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)	3,652,018.05
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(88,849.30)
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 (5.13%) times Part III, Line B19); zero if negative	612,455.40
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.13%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	612,455.40
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)	612,455.40

Approved indirect cost rate:	5.13%
Highest rate used in any program:	5.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	308,338.00	15,817.74	5.13%
01	3010	497,509.58	25,522.24	5.13%
01	3213	628,042.66	32,218.59	5.13%
01	3550	31,960.98	1,598.02	5.00%
01	4035	81,259.32	4,168.60	5.13%
01	4127	28,440.72	1,459.01	5.13%
01	4203	108,492.83	5,565.68	5.13%
01	6010	363,527.54	2,762.70	0.76%
01	6318	112,203.35	5,756.03	5.13%
01	6388	312,081.00	7,426.00	2.38%
01	6520	88,290.41	4,529.29	5.13%
01	6547	150,976.30	7,745.08	5.13%
01	7810	102,225.38	5,244.16	5.13%
13	5310	1,163,853.68	58,891.01	5.06%

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	62,232,706.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,970,290.23
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	399,710.31
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	607,355.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	361,857.09
4. Other Transfers Out	All	9200	7200-7299	376.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,550.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	107,119.66

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)				1,479,968.38
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				56,782,447.81

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)	3,270.27
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,363.23

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.)	54,873,406.51	17,048.10
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)	54,873,406.51	17,048.10
B. Required effort (Line A.2 times 90%)	49,386,065.86	15,343.29
C. Current year expenditures (Line I.E and Line II.B)	56,782,447.81	17,363.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Balanced

FEDERAL PROGRAM NAME	IASA: Title I	ESSA/CSI	ESSR II	ESSER III: ARP	ESSER III: ARP-Learning Loss	ELO: ESSERII: State Res	ELO: GEER II
FEDERAL CATEGORICAL #							
RESOURCE CODE	3010	3182	3212	3213	3214	3216	3217
REVENUE OBJECT/GOAL	8290	8290	8290	8290	8290	8290	8290
UR/F Balance	UR	UR	UR	UR	UR	UR	UR
AWARD							
1. Prior Year Carryover	100,523.18	0.00	0.00	819,354.51	671,312.92	14,109.00	(1.00)
2.a.Current Year Award	569,956.00						
b. Transferability (NCLB)							
c. Other Adjustments (Previous year's budget)							
d. Adj Curr Yr Award	569,956.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds or Other							1
4. Total Available Award	670,479.18	0	0	819,354.51	671,312.92	14,109.00	0
REVENUES							
5. Revenue Deferred from Prior Year	84,909.91	0	0	43,664.32	182,618.11	14,109.00	0
6. Cash Received in Current Year	581,614.00			269,701.87	362,197.81		(1)
7. Contributed Matching Funds							1
8. Total Available	666,523.91	0	0	313,366.19	544,815.92	14,109.00	0
EXPENDITURES							
9. Donor-Authorized Expend	523,031.82			660,261.25	408,487.92	14,109.00	
10. Non Donor-Authorized Expenditures			0			0.00	0
11. Total Expenditures	523,031.82	0	0	660,261.25	408,487.92	14,109.00	0
12. Amounts included in Line 6 above for Prior Year Adm							
13. Calculation of Deferred Revenue or A/P, & A/R amounts	143,492.09	0	0	(346,895.06)	136,328.00	0.00	0
a. Unearned Revenue	143,492.09	0	0	0.00	136,328.00	0.00	0
b. Accounts Payable							
c. Accounts Receivable	0.00	0	0	346,895.06	0.00	0.00	0
14. Unused Grant Award Calc	147,447.36	0	0	159,093.26	262,825.00	0.00	0
15. If carryover is allowed, enter line 14 amount here	147,447.36	0	0	159,093.26	262,825.00	0.00	0
16. Reconciliation of Revenue	523,031.82	0	0	660,261.25	408,487.92	14,109.00	(1)

STATE PROGRAM NAME	Child Nutrition: Local Food for Schools	After School Ed & Safety ASES	UPK Plan/Implement Grant	Strong Workforce K12
	FD 13	PCA 23939		
RESOURCE CODE	5467	6010	6053	6388
REVENUE OBJECT/GOAL	8220	8590	8590	8590
LOCAL DESCRIPTION				
UR/F	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover	0.00	0.00	144,224	467,769.00
2.a.Current Year Award	23,130.41	391,291.02	0.00	1,353,880.00
b. Transferability (NCLB)				0.00
c. Adj Curr Yr Award	23,130.41	391,291.02	0.00	1,353,880.00
3. Required Matching Funds/Other	0.00	0.00		0.00
4. Total Available Award	23,130.41	391,291.02	144,224.00	1,821,649.00
REVENUES				
5. Revenue Deferred from Prior Year	0.00	0.78	144,224.00	0.60
6. Cash Received in Current Year	23,130.41	391,290.24	0.00	849,397.82
7. Contributed Matching Funds				0.00
8. Total Available	23,130.41	391,291.02	144,224.00	849,398.42
EXPENDITURES				
9. Donor-Authorized Expend	0.00	391,291.02	0.00	458,986.13
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures	0.00	391,291.02	0.00	458,986.13
12. Amounts included for PY				
13. Calculation Of:	23,130.41	0.00	144,224.00	390,412.29
a. Deferred Revenue	23,130.41	0.00	144,224.00	390,412.29
b. Accounts Payable				0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00
14. Unused Grant Award Calc	23,130.41	0.00	144,224.00	1,362,662.87
15. If carryover is allowed	23,130.41	0.00	144,224.00	1,362,662.87
16. Reconciliation of Revenue	0.00	391,291.02	0.00	458,986.13

Infant Discretionary funds	Workability STMS/STHS	SSP	STRS/PERS On-Behalf	**TOTAL**
6515	6520	7370	7690	
8590	8590/5001	8590	8590	
	1541/1540			
UR	UR	UR	N/A	
0.00	0.00	0.00	0.00	**611,993**
	100,725.00		2,314,817.00	**4,160,713**
	0.00	0.00	0.00	**0**
0.00	100,725.00	0.00	2,314,817.00	**4,160,713**
	0.00	0.00	0.00	**0**
0.00	100,725.00	0.00	2,314,817.00	**4,772,706**
	(0.01)	0.00		**144,225**
	0.00			**1,240,688**
0.00	0.00	0.00		**0**
0.00	(0.01)	0.00	0.00	**1,384,913**
1,749.00	92,819.70	0.00	2,314,817.00	**3,259,663**
				0
1,749.00	92,819.70	0.00	2,314,817.00	**3,259,663**
				0
(1,749.00)	(92,819.71)	0.00	(2,314,817.00)	**(1,874,749)**
0.00	0.00	0.00	0.00	**534,636**
0.00		0.00		**0**
1,749.00	92,819.71	0.00	2,314,817.00	**2,409,386**
(1,749.00)	7,905.30	0.00	0.00	**1,513,043**
(11,015.00)	0.00	0.00	0.00	**1,495,872**
1,749.00	92,819.70	0.00	2,314,817.00	**3,259,663**

ELO: ESSER II State Reserve	ELO: ESSER III State Reserve	SPED ARP IDEA	Spec Ed PL 94-142	Spec Ed Preschool	Spec Ed Mental Health	Spec Ed Presch Staff Dev	Spec Ed Early Incentive	Spec Ed Early Incentive
			84.027	84.173A		84.173A	84.181X	84.0181
3218	3219	3308	3310	3315	3327	3345	3384	3385
8290	8290	8182	8181/5001	8182/5730	8182/5001	8182/5001	8182/5001	8182/5001
UR	UR	UR	UR	UR	UR	UR	UR	UR
38,337.09	420,437.24	2,519.67	0.00	0.00	0.00	1,000.00	28,943.87	0.00
		0.00	950,457.00	43,713.00	41,319.00	1,000.00		80,418.00
				(224.00)				0.00
0.00	0.00	0.00	950,457.00	4,390.60	41,319.00	1,000.00	0.00	80,418.00
			522,813.48	21,963.53	16,281.92			7,812.95
38,337.09	420,437.24	2,519.67	1,473,270.48	26,354.13	57,600.92	2,000.00	28,943.87	88,230.95
38,337.09	108,891.24	0.00	0.00	0.00	0.00	0.00	0.00	(40,209.00)
	58,438.00	0.00		(224.00)				0.00
			522,813.48	21,963.53	16,281.92			7,812.95
38,337.09	167,329.24	0.00	522,813.48	21,739.53	16,281.92	0.00	0.00	(32,396.05)
38,337.09	420,437.24	2,519.67	1,473,270.48	65,452.53	57,600.92	332.60	28,943.87	88,230.95
0.00	0.00	0.00	0.00	0.00				
38,337.09	420,437.24	2,519.67	1,473,270.48	65,452.53	57,600.92	332.60	28,943.87	88,230.95
0.00	(253,108.00)	(2,519.67)	(950,457.00)	(43,713.00)	(41,319.00)	(332.60)	(28,943.87)	(120,627.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	253,108.00	2,519.67	950,457.00	43,713.00	41,319.00	332.60	28,943.87	120,627.00
0.00	0.00	0.00	0.00	(39,098.40)	0.00	1,667.40	0.00	0.00
0.00	0.00	0.00	0.00	(39,098.40)	0.00	1,667.40	0.00	0.00
38,337.09	420,437.24	2,519.67	1,473,270.48	65,452.53	57,600.92	332.60	28,943.87	80,418.00

Spec Ed Alt Dispute Resolution	Voc Ed Program PERKINS	Title II Part A	Title IV Part A Stu Supp	Title III Immigrant	Title III Part A	ARP: Homeless ChildYTH	TOTAL
	84.048A	84.367	84.424	84.365	84.365		
3395	3550	4035	4127	4201	4203	5634	
8182/5001	8290	8290	8290	8290	8290	8290	
UR	UR	UR	UR	UR	UR	UR	
1,473.50	0.00	78,720.85	346.84	0.00	101,369.00	0.00	**2,278,446.67**
14,807.00	33,559.00	108,426.00	39,642.00	10,084.00	89,791.00		**1,983,172.00**
							0.00
				(5,693.40)			
14,807.00	33,559.00	108,426.00	39,642.00		89,791.00	0.00	**1,933,765.60**
				5,693.40	0.00		**574,566.28**
16,280.50	33,559.00	187,146.85	39,988.84	10,084.00	191,160.00	0.00	**4,791,169.15**
0.00	(0.08)	12,991.74	0.00	(0.29)	101,369.08	0.00	**546,681.12**
0.00	25,798.87	63,589.00	39,160.84	9,604.00	0.00		**1,409,879.39**
				5,693.11	0.00		**574,565.99**
0.00	25,798.79	76,580.74	39,160.84	15,296.82	101,369.08	0.00	**2,531,126.50**
16,280.50	33,559.00	85,427.92	$29,899.73	5,693.11	114,058.51		**4,065,934.11**
							0.00
16,280.50	33,559.00	85,427.92	29,899.73	5,693.11	114,058.51	0.00	**4,065,934.11**
	0.00						**0.00**
(16,280.50)	(7,760.21)	(8,847.18)	9,261.11	9,603.71	(12,689.43)	0.00	**(1,534,807.61)**
0.00	0.00	0.00	9,261.11	9,603.71	0.00	0.00	**298,684.91**
							0.00
16,280.50	7,760.21	8,847.18	0.00	0.00	12,689.43	0.00	**1,833,492.52**
0.00	0.08	101,718.93	10,089.11	4,390.89	77,101.49	0.00	**725,235.04**
0.00	0.00	101,718.93	10,089.11	4,390.89	77,101.49	0.00	**725,235.04**
16,280.50	33,559.00	85,427.92	29,899.73	0.00	114,058.51	0.00	**4,065,934.11**

2022/2023 Unaudited Actuals SCHEDULE OF CATEGORICALS LOCAL AWARDS

LOCAL PROGRAM NAME	Transportation	Donations Mt. Tallac	Donations Bijou	Meyers	Donations Sierra House	Donations Tahoe Valley	Donations STMS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0	0103	0103	0103	0103	0103	0103
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	-	1,720	10,953	796	3,325	856	2,971
2.Current Year Award	288,875	556	294	5,296	1,784	277	800
3. Required Matching Funds/Other							
4. Total Available Award	288,875	2,276	11,247	6,092	5,109	1,133	3,771
REVENUES							
5. Cash Received in Current Year	288,875	556	294	5,296	1,784	277	800
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	288,875	556	294	5,296	1,784	277	800
EXPENDITURES							
10. Donor-Authorized Expend	288,875	910	470	3,226	3,868	-	213
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	288,875	910	470	3,226	3,868	-	213
RESTRICTED ENDING BALANCE							
13. Current Year	-	1,366	10,777	2,866	1,241	1,133	3,558

Donations STHS	Donations SPED -15	Donations Districtwide	Donations Elevated	Donations Ed Services	Donations Ed Services	Century Champ Ed Srvc	SBHIP Ed Srvc	Tahoe Truckee Community Found	Culinary Arts STHS
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
		20	40	012				20	
0103	0103	0103	0103	0103	0105	0106	0107	0108	0138
3,620	5,014	6,773	529	11,216	-	(3)	60,000	-	211
20,552		5,000		20,470.00	3,500	26,021	60,000	25,000	708
24,172	5,014	11,773	529	31,685.81	3,500	26,018	120,000	25,000	919
20,552		5,000		20,470.00	3,500	-	60,000	25,000	708
-	-	-	-	-	-	26,021	-		-
-	-	-	-	-	-	26,021	-		-
20,552	-	5,000	-	20,470.00	3,500	26,021	60,000	25,000	708
24,387		3,160		18,655.50	844	26,021	3,641	7,985	420
24,387	-	3,160	-	18,655.50	844	26,021	3,641	7,985	420
(215)	5,014	8,613	529	13,030.31	2,656	(3)	116,359	17,015	499

Digital Photo/Art STHS	P-3 MATH	Construction Tech STHS	Library Bijou	Library Meyers	Library Sierra House	Library Tahoe Valley	Library STMS	Library STHS	Library Elevated
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
0305	0306	0320	0602	0602	0602	0602	0602	0602	0602
78		2,791	424	52	69	187	1,738	2,067	-
	15,000		36		38	33	367	229	68
78	15,000	2,791	460	52	107	220	2,105	2,296	68
	15,000		36	-	38	33	367	229	68
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-	15,000	-	36	-	38	33	367	229	68
							113		
-	-	-	-	-	-	-	113	-	-
78	15,000	2,791	460	52	107	220	1,992	2,296	68

Garden Grant STHS	El Dorado Comm Fndtn Bijou	El Dorado Comm Fndtn Meyers	El Dorado Comm Fndtn Sierra House	El Dorado Comm Fndtn Tahoe Valley	El Dorado Comm Fndtn STMS	El Dorado Comm Fndtn STHS	El Dorado Comm Fndtn Maint.	Physical Education STMS	Performing Arts STHS
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
							020		008
0625	0716	0716	0716	0716	0716	0716	0716	0755	0805
2	-	1,151	392	-	-	-	111	5,575	1,494
	4,950	750	2,850	4,500	5,000	5,000		10,737	
2	4,950	1,901	3,242	4,500	5,000	5,000	111	16,312	1,494
	4,950	750	2,850	4,500	5,000	5,000		10,737	
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
-	4,950	750	2,850	4,500	5,000	5,000	-	10,737	-
	4,950	1,901	3,242	3,994	5,938	5,144		15,757	
-	4,950	1,901	3,242	3,994	5,938	5,144	-	15,757	-
2	-	0	-	506	(938)	(144)	111	555	1,494

Athletics STMS	Athletics STHS	Austin Price Mem Baseball STHS	Bessie Minor Swift Fndt Ed Services	Bessie Minor Swift Fndt SPED	Barton Foundation Grant Mt. Tallac	Barton Foundation Grant STHS	Barton Foundation Grant Districtwide	Lake Tahoe Educational Fndtn Unspecified	Lake Tahoe Educational Fndtn Unspecified
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
									BATS
0854	0854	0863	1207	1207	1208	1208	1208	1210	1210
603	27,651	150	305	9	600	4,459	1,500	1,955	-
100	32,467							43,728.71	4,521.66
703	60,118	150	305	9	600	4,459	1,500	45,683.36	4,521.66
100	32,467							43,728.71	4,521.66
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
100	32,467	-	-	-	-	-	-	43,728.71	4,521.66
	31,931							43,312.00	58.98
-	31,931	-	-	-	-	-	-	43,312.00	
703	28,187	150	305	9	600	4,459	1,500	2,371.36	4,462.68

The NEA Foundation STMS	Every 15 Minutes STHS	Tahoe Women's Center Mt. Tallac	Tahoe Wellness Center SPED	Music Program Ed Services 012 + 026	Field Trips Mt. Tallac	Field Trips Bijou	Field Trips Sierra House	Field Trips STMS	Field Trips Bijou-5th Gr
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
1214	1215	1216	1217	1256	1270	1270	1270	1270	1275
2,708	3,454	6,643	10	387	381	11,842	2,424	-	8,002
				572	2,500	12,534	4,945	814	3,265
2,708	3,454	6,643	10	959	2,881	24,376	7,369	814	11,267
		-		572	2,500	12,534	4,945	814	3,265
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	572	2,500	12,534	4,945	814	3,265
		1,168		322		9,368	5,100	814	8,983
-	-	1,168	-	322	-	9,368	5,100	814	8,983
2,708	3,454	5,475	10	637	2,881	15,008	2,269	-	2,284

Water Project Grant	STEAM Program LTESMS	Stephan Bannar, MD Memorial FD	Environmental Education BIJOU	Environmental Education Meyers	Environmental Education SIERRA HOUSE	Environmental Education Districtwide	Netbooks Textbooks All Sites	Netbooks Insurance All Sites	Gift of Literacy
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
2001	2002	2019	2020	2020	2020	2020	2031	2032	2044
-	3,469	13,484	773	350	193	369	27,737	4,807	556
16,825							7,012	410	4,669
16,825	3,469	13,484	773	350	193	369	34,749	5,217	5,225
16,825		-					7,012	410	4,669
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
16,825	-	-	-	-	-	-	7,012	410	4,669
	1,324	11,325		75			4,444	2,500	3,777
-	1,324	11,325	-	75	-	-	4,444	2,500	3,777
16,825	2,145	2,159	773	275	193	369	30,305	2,717	1,448

TWI Program Bijou	Choral Program Human Resources	Math Program STHS	Sports Med Program STHS	Medi-Cal Misc Expense **Combined**	Career Tech Ed Districtwide	Career Tech Ed STHS	Redevelopment Funds	McKinney-Vento	Tahoe Valley Preschool
9010	9010	9010	9010	9010	9010	9010	9010	9010	9010
				15	20	8	8625		
3003	4482	4487	4489	5640	6377	6377	7092	9022	9302
1,148	7,030	795	172	382,633	34,716	0	-	5,080	1,197
	3,845		13,150	383,902.46	40,898	35,019	130,608		
1,148	10,875	795	13,322	766,535.18	75,614	35,019	130,608	5,080	1,197
	3,845	-	13,150	383,902.46	40,898	35,019			
-	-	-	-	-	-	-	130,608	-	-
-	-	-	-	-	-	-	130,608	-	-
-	3,845	-	13,150	383,902.46	40,898	35,019	130,608	-	-
	5,000	795	2,574	83,924.00	57,714	41,893	130,608	778	
-	5,000	795	2,574	83,924.00	57,714	41,893	130,608	778	-
1,148	5,875	-	10,748	682,611.18	17,900	(6,874)	-	4,302	1,197

Canabis (City - SLT) STHS	Canabis (City - SLT) Ed SVCS	Canabis (City - SLT) Ed Srvcs	**TOTAL**
9010	9010	9010	
STHS	Ed Svcs		
9307	9307	9307	
-	-	-	**681,701**
50,000	49,997	10,000	**1,360,474**
			-
50,000	49,997	10,000	**1,753,300**
			-
45,000	49,997	9,000	**908,970**
			-
5,000	-	1,000	**156,629**
			-
5,000	-	1,000	**156,629**
			-
50,000	49,997	10,000	**1,065,599**
			-
29,435	46,603	9,993	**668,658**
			-
29,435	46,603	9,993	**668,658**
			-
20,565	3,394	7	**1,084,641**

LOCAL PROGRAM NAME	McKinney-Vento	Teacher Residency	Tobacco TUPE	Career Tech Ed Incentive Grant	**TOTAL**
RESOURCE CODE	9022	9045	9053	9054	
REVENUE OBJECT	8285	8677	8699	8699	
LOCAL DESCRIPTION					
Indirect Rate to Charge					
AWARD					
1. Prior Year Carryover	-	-	-	277,964.42	**277,964**
2.a.Current Year Award	2,430.00	3,550	-	273,761.00	**279,741**
b. Transferability (NCLB)					**-**
c. Adj Curr Yr Award	2,430.00	3,550.00		273,761.00	**279,741**
3. Required Matching Funds/Other		4,000			**4,000**
4. Total Available Award	2,430.00	7,550.00		551,725.42	**561,705**
REVENUES					
5. Revenue Deferred from Prior Year		-		250,506.41	**250,506**
6. Cash Received in Current Year	2,430.00	3,550		273,761.00	**279,741**
7. Contributed Matching Funds	-	4,000	-	-	**4,000**
8. Total Available	2,430.00	7,550.00		524,267.41	**534,247**
EXPENDITURES					
9. Donor-Authorized Expend	2,544.11	7,550		300,148.06	**310,242**
10. Non Donor-Authorized Expenditures					**-**
11. Total Expenditures	2,544.11	7,550.00		300,148.06	**310,242**
12. Amounts included in Line 6 above for Prior Year Adm					**-**
13. Calculation of Deferred Revenue or A/P, & A/R amounts	(114.11)	0.00		224,119.35	**224,005**
a. Deferred Revenue	-	-	-	224,119.35	**224,119**
b. Accounts Payable					**-**
c. Accounts Receivable	114.11	-	-	29,999.19	**30,113**
14. Unused Grant Award Calc	(114.11)	0.00		251,577.36	**251,463**
15. If carryover is allowed, enter line 14 amount here	(114.11)	0.00		251,577.36	**251,463**
16. Reconciliation of Revenue	2,544.11	3,550.00		330,147.25	**336,241**

STATE PROGRAM NAME	Unrestr Lottery	Education Protection Account	Restr Lottery Instr Mtls	Sp Ed - State
STATE ID NUMBER				
RESOURCE CODE	1100	1400	6300	6500
REVENUE OBJECT	8560	8012	8590	8311
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	0.00	0.00	128,387.16	
2.Current Year Award	726,396.55	681,636.00	377,549.40	3,345,064.00
3. Required Matching Funds/Other				3,942,348.94
4. Total Available Award	726,396.55	681,636.00	505,936.56	7,287,412.94
REVENUES				
5. Cash Received in Current Year	726,396.55		377,549.40	3,345,064.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	0.00	681,636.00	0.00	127,841.00
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	0.00	681,636.00	0.00	127,841.00
8. Contributed Matching Funds	0.00	0.00	0.00	3,942,348.94
9. Total Available	726,396.55	681,636.00	377,549.40	7,415,253.94
EXPENDITURES				
10. Donor-Authorized Expend	703,003.49	681,636.00	385,566.55	7,287,413.08
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures	703,003.49	681,636.00	385,566.55	6,841,631.00
RESTRICTED ENDING BALANCE				
13. Current Year	23,393.06	0.00	120,370.01	(0.14)

Sp Ed - State Infant	SPED Dispute Prevention	SPED Learning recovery	Sp Ed - Mental Health Svcs	SPED Early Interv Preschool	Child Nutrition Food SVCTrain	Kit Infras - Training	School Food Best Practices Apportionment
6510	6536	6537	6546	6547	7029	7032	7033
8311	8590	8590	8590	8590	8520	8520	8520
F	F	F	F	F	F	F	F
0.00	(0.25)	0.39	0.00	129,571.55	13,262.00	324,523.48	0.00
104,513.00			257,169.00	169,842.00		11,028.00	107,265.17
34,820.55			31,768.80				
139,333.55	(0.25)	0.39	288,937.80	299,413.55	13,262.00	335,551.48	107,265.17
104,513.00			257,169.00	169,842.00		11,028.00	107,265.17
0.00	0.00	0.00	31,768.80	0.00	0.00	0.00	0.00
0.00	0.00	0.00	31,768.80	0.00	0.00	0.00	0.00
34,820.55	0.00	0.00	31,768.00	0.00	0.00	0.00	0.00
139,333.55	0.00	0.00	320,705.80	169,842.00	0.00	11,028.00	107,265.17
139,333.55			288,937.80	158,721.38	6,851.80	20,668.23	0.00
0.00	0.00	0.00					
139,333.55	0.00	0.00	288,937.80	158,721.38	6,851.80	20,668.23	0.00
0.00	(0.25)	0.39	0.00	140,692.17	6,410.20	314,883.25	107,265.17

Classified School EE Grant	A-G Access /Success	A-G Learning Loss Mitig	Classified EE summer Assint	Prop 98-ELO Paras-7426	Routine Restricted Maint	TOTAL
PCA 25425						
7311	7412	7413	7415	7426	8150	
8590	8590	8590	8590	8590	8980	
F	F	F	F	F	F	
10,162.95	36,374.05	75,000.00	(0.30)	85,552.02	376,158.79	**1,178,991.84**
			139,530.30			**5,919,993**
					1,751,288.00	**5,760,226**
10,162.95	36,374.05	75,000.00	139,530.00	85,552.02	2,127,446.79	**12,859,211.55**
0.00			139,530.00	0.00		**5,238,357.12**
				0.00		**- .00**
0.00	0.00	0.00	0.30	0.00	0.00	**841,246.10**
						- .00
0.00	0.00	0.00	0.30	0.00	0.00	**841,246.10**
0.00	0.00	0.00	0.00	0.00		**4,008,937.49**
0.00	0.00	0.00	139,530.30	0.00	0.00	**10,088,540.71**
3,514.97	36,374.05	75,000.00	139,530.00	85,552.02	1,873,545.68	**11,885,648.60**
					0.00	**- .00**
3,514.97	36,374.05	75,000.00	139,530.00	85,552.02	1,873,545.68	**11,439,866.52**
6,647.98	0.00	0.00	0.00	0.00	253,901.11	**973,562.95**

STATE PROGRAM NAME	Expanded Learning Opp Prgm	Educator Effectivness 21-26	AntiBias	Art, Music, Instr Block
RESOURCE CODE	2600	6266	6318	6762
REVENUE OBJECT/GOAL	8590	8590	8590	8590
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Carryover	17,921	855,260		
2.a.Current Year Award	1,586,229	0	200,000.00	996,450
b. Transferability (NCLB)				0
c. Adj Curr Yr Award	1,586,229	0	200,000.00	996,450
3. Required Matching Funds/Other				0
4. Total Available Award	1,604,150	855,260	200,000.00	996,450
REVENUES				
5. Revenue Deferred from Prior Year		0		
6. Cash Received in Current Year	1,586,229	0	100,000.00	996,450
7. Contributed Matching Funds				0
8. Total Available	1,586,229	0	100,000.00	996,450
EXPENDITURES				
9. Donor-Authorized Expend	1,568,139	301,262	117,959.38	
10. Non Donor-Authorized Expenditures				
11. Total Expenditures	1,568,139	301,262	117,959.38	0
12. Amounts included for PY				
13. Calculation Of:	0	(301,262)	(17,959)	996,450
a. Deferred Revenue	0	0	0	996,450
b. Accounts Payable				
c. Accounts Receivable	0	0	0.00	0.00
14. Unused Grant Award Calc	36,011	553,998	82,040.62	996,450
15. If carryover is allowed	36,011	553,998	82,040.62	996,450
16. Reconciliation of Revenue	1,586,229	0	100,000.00	0

Learn Rcovy Emergency	Other State Ethnic Studies	Other State DLI	**TOTAL**
7435	7810	7810	
8590	8590	8590	
F	F	F	
1,677,819.01	0.00	0.00	**2,551,000**
0.00	0.00	100,000.00	**2,882,679**
0.00	0.00	0.00	**0**
0.00	0.00	100,000.00	**2,882,679**
0.00	0.00	0.00	**0**
1,677,819.01	0.00	100,000.00	**5,433,679**
1,677,819.01		87,489.51	**1,765,309**
(596.00)		100,000.00	**2,782,083**
			0
1,677,223.01	0.00	187,489.51	**4,547,392**
1,364,183.00	0.00	107,469.54	**3,459,013**
			0
1,364,183.00	0.00	107,469.54	**3,459,013**
			0
313,040.01	0.00	80,019.97	**1,070,289**
313,040	0	80,020	**1,389,510**
	0.00		**0**
0.00	0.00	0.00	**0**
313,636.01	0.00	(7,469.54)	**1,974,666**
313,636.01	0.00	(7,469.54)	**1,974,666**
1,364,183.00	0.00	107,469.54	**3,157,882**