



2023-2024 Unaudited Actuals

September 12, 2024

Dr. Frances Esparza, Superintendent

CVUSD Board of Trustees

Joey Acuña, Jr., President

Jocelyn Vargas, Vice President

Silvia Paz, Clerk

Trinidad Arredondo, Trustee

Valerie Garcia, Trustee

Jesus Gonzalez, Trustee

Summaries & Budget Adjustments

Coachella Valley Unified School District
2023-2024 Unaudited Actuals and 2024-2025 Budget Adjustments

Combined Restricted and Unrestricted General Fund

	Actuals <u>2022-2023</u>	Unaudited Actuals <u>2023-2024</u>	Adopted Budget <u>2024-2025</u>	Budget Adjustments <u>2024-2025</u>	Revised Budget <u>2024-2025</u>	% Change	Projected Budget <u>2025-2026</u>	% Change Over PY	Projected Budget <u>2026-2027</u>	% Change Over PY
<u>Revenues</u>										
LCFF	244,231,079	253,904,541	246,497,943	264,322	246,762,265	0.11%	246,821,481	0.02%	250,650,095	1.58%
Federal Revenue	55,892,007	66,598,501	44,346,437	-	44,346,437	0.00%	24,304,874	-45.19%	24,304,874	-45.19%
State Revenue	89,217,708	55,453,509	55,142,843	-	55,142,843	0.00%	52,497,763	-4.80%	52,756,326	-4.33%
Local Revenue	3,605,287	10,455,657	830,000	-	830,000	0.00%	847,580	2.12%	866,601	4.41%
Other Transfers	11,148,857	10,818,197	10,054,302	-	10,054,302	0.00%	10,054,302	0.00%	10,054,302	0.00%
Total Revenues	404,094,938	397,230,405	356,871,525	264,322	357,135,847	0.07%	334,526,000	-6.33%	338,632,199	-5.18%
<u>Expenditures</u>										
Certificated Salaries	126,511,780	139,066,758	147,194,946	(8,507,895)	138,687,051	-5.78%	115,764,114	0.00%	115,026,382	-17.06%
Classified Salaries	53,547,779	59,376,078	65,009,212	(769,300)	64,239,912	-1.18%	62,227,339	0.00%	62,849,612	-2.16%
Employee Benefits	95,556,961	107,094,717	122,028,125	(5,705,254)	116,322,871	-4.68%	108,893,380	0.00%	109,528,793	-5.84%
Books & Supplies	16,154,639	15,182,522	22,209,170	-	22,209,170	0.00%	21,813,370	0.00%	21,363,370	-3.81%
Services and Operating Expenses	39,630,371	45,795,004	47,610,575	500,000	48,110,575	1.05%	44,896,178	0.00%	44,957,193	-6.55%
Capital Outlay	6,866,611	17,805,336	2,203,915	14,482,449	16,686,364	657.12%	2,256,159	0.00%	2,076,159	-87.56%
Other Outgo	2,127,307	1,862,703	1,768,958	-	1,768,958	0.00%	1,795,328	0.00%	1,823,860	3.10%
Indirect/Direct Support Costs	(670,087)	(756,067)	(1,411,574)	-	(1,411,574)	0.00%	(1,430,681)	0.00%	(3,045,639)	115.76%
Total Expenditures	339,725,362	385,427,051	406,613,327	-	406,613,327	0.00%	356,215,188	0.00%	354,579,731	-12.80%
Excess (Deficiency)	64,369,575	11,803,354	(49,741,802)	264,322	(49,477,480)		(21,689,188)		(15,947,533)	
Interfund Transfers In/Out	(400,000)	(400,000)	(400,000)	-	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	0	(0)	-	-	-		-		-	
Total Other Sources & Uses	(400,000)	(400,000)	(400,000)	-	(400,000)		(400,000)		(400,000)	
Change in Fund Balance	63,969,575	11,403,354	(50,141,802)	264,322	(49,877,480)		(22,089,188)		(16,347,532)	
Beginning Fund Balance	73,399,722	137,264,083	131,945,022	16,722,415	148,667,437		98,789,957		76,700,769	
Audit Adjustments	(105,215)	-	-	-	-		-		-	
Adjusted Beginning Balance	73,294,507	137,264,083	131,945,022	16,722,415	148,667,437		98,789,957		76,700,769	
Ending Fund Balance	137,264,083	148,667,437	81,803,220	16,986,737	98,789,957		76,700,769		60,353,237	

Coachella Valley Unified School District
2023-2024 Unaudited Actuals and 2024-2025 Budget Adjustments

Unrestricted General Fund

	Actuals <u>2022-2023</u>	Unaudited Actuals <u>2023-2024</u>	Adopted Budget <u>2024-2025</u>	Budget Adjustments <u>2024-2025</u>	<i>Revised Budget</i> <u>2024-2025</u>	% Change	Projected Budget <u>2025-2026</u>	% Change Over PY	Projected Budget <u>2026-2027</u>	% Change Over PY
<u>Revenues</u>										
LCFF	244,231,079	253,904,541	246,497,943	264,322	246,762,265	0.11%	246,821,481	0.02%	250,650,095	1.58%
Federal Revenue	1,635,128	(134,701)	450,000	-	450,000	0.00%	450,000	0.00%	450,000	0.00%
State Revenue	8,057,949	9,947,922	8,155,937	-	8,155,937	0.00%	8,394,906	2.93%	8,653,469	6.10%
Local Revenue	2,867,584	8,965,969	830,000	-	830,000	0.00%	847,580	2.12%	866,601	4.41%
Other Transfers	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	0.00%
Total Revenues	256,791,740	272,683,731	255,933,880	264,322	256,198,202	0.10%	256,513,967	0.12%	260,620,166	1.73%
<u>Expenditures</u>										
Certificated Salaries	87,697,180	93,326,178	89,266,373	-	89,266,373	0.00%	87,788,912	-1.66%	89,134,324	-0.15%
Classified Salaries	32,475,016	36,581,858	40,960,475	-	40,960,475	0.00%	40,449,491	-1.25%	40,853,986	-0.26%
Employee Benefits	56,459,226	61,996,894	65,942,224	-	65,942,224	0.00%	65,805,736	-0.21%	67,450,547	2.29%
Books & Supplies	7,590,232	5,758,165	10,118,893	-	10,118,893	0.00%	10,118,893	0.00%	10,118,893	0.00%
Services and Operating Expenses	17,205,897	14,654,417	15,968,201	-	15,968,201	0.00%	15,896,483	-0.45%	15,968,201	0.00%
Capital Outlay	750,278	836,548	343,050	-	343,050	0.00%	343,050	0.00%	343,050	0.00%
Other Outgo	1,711,623	1,687,915	868,958	-	868,958	0.00%	868,958	0.00%	868,958	0.00%
Indirect/Direct Support Costs	(3,358,321)	(4,879,811)	(6,943,700)	-	(6,943,700)	0.00%	(6,943,700)	0.00%	(6,943,700)	0.00%
Total Expenditures	200,531,131	209,962,162	216,524,474	-	216,524,474	0.00%	214,327,823	-1.01%	217,794,259	0.59%
Excess (Deficiency)	56,260,609	62,721,569	39,409,406	264,322	39,673,728		42,186,144		42,825,907	
Interfund Transfers In/Out	-	-	-	-	-		-		-	
Contributions & Other Sources	(42,128,427)	(49,943,384)	(54,192,577)	-	(54,192,577)		(54,386,101)		(55,207,321)	
Total Other Sources & Uses	(42,128,427)	(49,943,384)	(54,192,577)	-	(54,192,577)		(54,386,101)		(55,207,321)	
Change in Fund Balance	14,132,181	12,778,184	(14,783,171)	264,322	(14,518,849)		(12,199,956)		(12,381,414)	
Beginning Fund Balance	44,305,559	58,332,526	59,188,062	11,922,648	71,110,710		56,591,861		44,391,904	
Audit Adjustments	(105,215)	-	-	-	-		-		-	
Adjusted Beginning Balance	44,200,344	58,332,526	59,188,062	11,922,648	71,110,710		56,591,861		44,391,904	
Ending Fund Balance	58,332,526	71,110,710	44,404,891	12,186,970	56,591,861		44,391,904		32,010,490	

Coachella Valley Unified School District
2023-2024 Unaudited Actuals and 2024-2025 Budget Adjustments

Restricted General Fund

	<u>Actuals</u> <u>2022-2023</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>Adjustments</u> <u>2024-2025</u>	<u>Revised Budget</u> <u>2024-2025</u>	<u>%</u> <u>Change</u>	<u>Projected</u> <u>Budget</u> <u>2025-2026</u>	<u>% Change</u> <u>Over PY</u>	<u>Projected</u> <u>Budget</u> <u>2026-2027</u>	<u>%</u> <u>Change</u> <u>Over PY</u>
<u>Revenues</u>										
LCFF	-	-	-	-	-	-	-	-	-	-
Federal Revenue	54,256,879	66,733,202	43,896,437	-	43,896,437	0.00%	23,854,874	-45.66%	23,854,874	-45.66%
State Revenue	81,159,759	45,505,588	46,986,906	-	46,986,906	0.00%	44,102,857	-6.14%	44,102,857	-6.14%
Local Revenue	737,703	1,489,688	-	-	-	-	-	-	-	-
Other Transfers	11,148,857	10,818,197	10,054,302	-	10,054,302	0.00%	10,054,302	0.00%	10,054,302	0.00%
Total Revenues	147,303,198	124,546,674	100,937,645	-	100,937,645	0.00%	78,012,033	-22.71%	78,012,033	-22.71%
<u>Expenditures</u>										
Certificated Salaries	38,814,600	45,740,580	57,928,573	(8,507,895)	49,420,678	-14.69%	27,975,202	-43.39%	25,892,058	-47.61%
Classified Salaries	21,072,764	22,794,221	24,048,737	(769,300)	23,279,437	-3.20%	21,777,848	-6.45%	21,995,626	-5.51%
Employee Benefits	39,097,736	45,097,824	56,085,901	(5,705,254)	50,380,647	-10.17%	43,087,644	-14.48%	42,078,246	-16.48%
Books & Supplies	8,564,407	9,424,357	12,090,277	-	12,090,277	0.00%	11,694,477	-3.27%	11,244,477	-7.00%
Services and Operating Expenses	22,424,474	31,140,587	31,642,374	500,000	32,142,374	1.58%	28,999,695	-9.78%	28,988,992	-9.81%
Capital Outlay	6,116,332	16,968,788	1,860,865	14,482,449	16,343,314	778.26%	1,913,109	-88.29%	1,733,109	-89.40%
Other Outgo	415,684	174,788	900,000	-	900,000	0.00%	926,370	2.93%	954,902	6.10%
Indirect/Direct Support Costs	2,688,234	4,123,744	5,532,126	-	5,532,126	0.00%	5,513,019	-0.35%	3,898,061	-29.54%
Total Expenditures	139,194,231	175,464,889	190,088,853	-	190,088,853	0.00%	141,887,365	-25.36%	136,785,473	-28.04%
Excess (Deficiency)	8,108,967	(50,918,214)	(89,151,208)	-	(89,151,208)		(63,875,332)		(58,773,440)	
Interfund Transfers	(400,000)	(400,000)	(400,000)	-	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	42,128,427	49,943,384	54,192,577	-	54,192,577		54,386,101		55,207,321	
Total Other Sources & Uses	41,728,427	49,543,384	53,792,577	-	53,792,577		53,986,101		54,807,321	
Change in Fund Balance	49,837,394	(1,374,830)	(35,358,631)	-	(35,358,631)		(9,889,231)		(3,966,118)	
Beginning Fund Balance	29,094,163	78,931,557	72,756,960	4,799,768	77,556,727		42,198,096		32,308,865	
Audit Adjustments	-	-	-	-	-		-		-	
Adjusted Beginning Balance	29,094,163	78,931,557	72,756,960	4,799,768	77,556,727		42,198,096		32,308,865	
Ending Fund Balance	78,931,557	77,556,727	37,398,329	4,799,768	42,198,096		32,308,865		28,342,747	

Coachella Valley Unified School District
2023-2024 Unaudited Actuals and 2024-2025 Budget Adjustments

Unrestricted General Fund Board Reserves

	Actuals <u>2022-2023</u>	Unaudited Actuals <u>2023-2024</u>	Adopted Budget <u>2024-2025</u>	Budget Adjustments <u>2024-2025</u>	<i>Revised Budget</i> <u>2024-2025</u>	Projected Budget <u>2025-2026</u>	Projected Budget <u>2026-2027</u>
Ending Fund Balance	58,332,526	71,110,710	44,404,891	12,186,970	56,591,861	44,391,904	32,010,490
Components of Ending Balance							
Required 3% Reserves	10,203,761	11,574,812	12,210,400	-	12,210,400	10,698,456	10,649,392
Revolving Cash	50,000	50,000	50,000	-	50,000	50,000	50,000
Stores Inventory	31,042	31,042	31,042	-	31,042	31,042	31,042
Available Reserves Designations							
2020-21 Supplemental & Concentration	4,918,956	4,918,956	4,918,956		4,918,956	4,918,956	4,918,956
Stabilization Plan	-	10,967,357	10,967,357		10,967,357	10,967,357	10,967,357
LCAP Carryover	-	-	-		-	-	-
Locally Restricted Funds	-	-	-		-	-	-
Total Designations	15,203,759	27,542,167	28,177,755		28,177,755	26,665,811	26,616,747
Board Designations	43,128,767	43,568,543	16,227,136		28,414,106	17,726,093	5,393,743
Ending Balance		0.18	0.11		0.14	0.12	0.09
Board Designations		0.11	0.04		0.07	0.05	0.02
Required Reserve		0.03	0.03		0.03	0.03	0.03

Coachella Valley Unified School District
Reconciliation of 2023-2024 Ending Fund Balances

Board Resolution No. 2025-05

Fund	Description	2023-2024	2023-2024	Increase/
		Estimated Actuals Ending Balance	Unaudited Actuals Ending Balance	Decrease
03	Unrestricted General Fund	59,188,062.00	71,110,710.67	11,922,648.67
06	Restricted General Fund	72,756,962.00	77,556,727.04	4,799,765.04
Sub Total, Combined General Fund		131,945,024.00	148,667,437.71	16,722,413.71
11	Adult Education	568,872.00	802,474.71	233,602.71
12	Child Development	268,292.00	470,280.11	201,988.11
13	Nutrition Services	5,629,961.00	5,595,863.32	(34,097.68)
14	Deferred Maintenance	65,582.00	613,074.43	547,492.43
21	Building Bond	13,418,247.00	8,012,905.63	(5,405,341.37)
25	Developer Fees	21,185,489.00	28,917,341.49	7,731,852.49
35	State Capital Projects	1,127,459.00	653,001.16	(474,457.84)
40	Special Reserve for Capital Outlay Projets	18,938,645.00	19,834,038.68	895,393.68
51	Bond Interest Redemption	27,032,667.56	27,032,667.56	-
67	Self-Insurance	4,774,603.00	7,122,922.62	2,348,319.62
Sub Total, All Other Funds		93,009,817.56	99,054,569.71	6,044,752.15
Net Total, All Funds		224,954,841.56	247,722,007.42	22,767,165.86

	Adult Education					Child Development					Nutrition Services				
	Fund 11					Fund 12					Fund 13				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	742,375	746,085	-	746,085	0%	3,522,886	3,152,964		3,152,964	-10.5%	15,231,980	14,667,009		14,667,009	-4%
State Revenue	2,315,488	3,019,147	-	3,019,147	30%	3,567,082	3,697,155		3,697,155	3.6%	2,819,576	2,811,238		2,811,238	0%
Local Revenue	89,966	10,000	-	10,000	-89%	53,499	-	-	-	-100%	669,453	512,000	-	512,000	-97%
Total Revenues	3,147,829	3,775,232	-	3,775,232	20%	7,143,466	6,850,119	-	6,850,119	0%	18,721,009	17,990,247	-	17,990,247	-4%
Expenditures															
Certificated Salaries	1,589,185	2,020,168	-	2,020,168	27%	1,150,264	1,312,442		1,312,442	14%	-	-		-	
Classified Salaries	549,076	542,979	-	542,979	-1%	2,017,297	2,325,829		2,325,829	15%	6,698,781	6,456,738		6,456,738	-4%
Employee Benefits	882,666	943,618	-	943,618	7%	2,092,421	2,345,467		2,345,467	12%	4,810,872	4,972,827		4,972,827	3%
Books & Supplies	122,816	102,710	-	102,710	-16%	922,571	681,411		681,411	-26%	6,407,662	5,416,167		5,416,167	-15%
Services and Operating Expenses	202,809	89,385	-	89,385	-56%	344,989	201,885		201,885	-41%	89,200	166,963		166,963	87%
Capital Outlay	-	-	-	-	-	108,540	-		-	-	-	-		-	#DIV/0!
Support and Indirect Costs	(1)	136,757	-	136,757	-13675800%	145,699	226,077		226,077	55%	610,368	1,048,740		1,048,740	72%
Total Expenditures	3,346,551	3,835,617	-	3,835,617	15%	6,781,781	7,093,111	-	7,093,111	5%	18,616,882	18,061,435	-	18,061,435	-2.98%
Excess (Deficiency)	(198,722)	(60,385)	-	(60,385)	-70%	361,686	(242,992)	-	(242,992)	-167%	104,127	(71,188)	-	(71,188)	-168%
Transfers In/Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out/Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources & Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(198,722)	(60,385)	-	(60,385)	-70%	361,686	(242,992)	-	(242,992)	-167%	104,127	(71,188)	-	(71,188)	-168%
Beginning Fund Balance	1,001,197	568,872	233,603	802,475	-20%	108,595	268,292	201,989	470,281	333%	5,491,735	5,629,961	(34,099)	5,595,862	2%
Ending Fund Balance	802,475	508,487	233,603	742,090	-8%	470,281	25,300	201,989	227,289	-52%	5,595,862	5,558,773	(34,099)	5,524,674	-1%

	Deferred Maintenance Program					Building Bond Fund					Developer Fees				
	Fund 14					Fund 21					Fund 25				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF															
Federal Revenue	-	-	-	-				-			-	-	-	-	
State Revenue	-	-	-	-				-			-	-	-	-	
Local Revenue	49,012	-	-	-		1,681,427	250,000	-	250,000	-85%	4,250,760	3,600,000	-	3,600,000	-15%
Total Revenues	49,012	-		-	-100%	1,681,427	250,000	-	250,000	-85%	4,250,760	3,600,000	-	3,600,000	-15%
Expenditures															
Certificated Salaries	-	-	-	-		-		-			-	-	-	-	
Classified Salaries	-	-	-	-		167,970	139,337	-	139,337	-17%	-	-	-	-	
Employee Benefits	-	-	-	-		95,176	79,286	-	79,286	-17%	-	-	-	-	
Books & Supplies	-	-	-	-		9,507	3,295	-	3,295	-65%	151,949	1,106,670	-	1,106,670	628%
Services and Operating Expenses	940,156	465,582	-	465,582		1,919,457	192,975	-	192,975	-90%	2,171,518	1,040,794	-	1,040,794	-52%
Capital Outlay	-	-	-	-		25,981,810	3,834,819	-	3,834,819	-85%	1,646,837	17,303,491	-	17,303,491	951%
Support and Indirect Costs	-	-	-	-		-	-	-	-		-	-	-	-	
Total Expenditures	940,156	465,582		465,582		28,173,920	4,249,712	-	4,249,712	-85%	3,970,304	19,450,955	-	19,450,955	390%
Excess (Deficiency)	(891,145)	(465,582)		(465,582)	-48%	(26,492,493)	(3,999,712)	-	(3,999,712)	-85%	280,457	(15,850,955)	-	(15,850,955)	-5752%
Transfers In/Other Sources	-						-	-	-		-	-	-	-	
Interfund Transfers Out/Other Uses	400,000			400,000	0%			-			-	-	-	-	
Contributions							-	-	-		-	-	-	-	
Total Other Sources & Uses	400,000	-		400,000	0%	-	-	-	-		-	-	-	-	
Change in Fund Balance	(491,145)	(465,582)		(65,582)	0%	(26,492,493)	(3,999,712)	-	(3,999,712)	-85%	280,457	(15,850,955)	-	(15,850,955)	-5752%
Beginning Fund Balance	1,104,219	65,582	547,492	613,074	-44%	34,505,400	13,418,247	(5,405,340)	8,012,907	-77%	28,636,885	21,185,489	7,731,853	28,917,342	1%
Ending Fund Balance	613,074	(400,000)	547,492	547,492	-11%	8,012,907	9,418,535	(5,405,340)	4,013,195	-50%	28,917,342	5,334,534	7,731,853	13,066,387	-55%

	State Capital Projects Fund					Special Reserve Fund					Self Insurance Fund				
	Fund 35					Fund 40					Fund 67				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustment s 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF	0					-					0				
Federal Revenue	-	-	-			-	-	-			-				
State Revenue	3,414,958	-	-			-	-	-			-				
Local Revenue	33,453	800		800	-98%	8,709,989	7,350,000	-	7,350,000	-16%	6,429,960	4,818,146		4,818,146	0%
Total Revenues	3,448,411	800	-	800	-100%	8,709,989	7,350,000	-	7,350,000	-16%	6,429,960	4,818,146		4,818,146	0%
Expenditures															
Certificated Salaries	-	-	-			-	-	-	-		-			-	
Classified Salaries	-	-	-			-	-	-	-	#DIV/0!	-			-	
Employee Benefits	-	-	-			-	-	-	-	#DIV/0!	-	1,770,097		1,770,097	0%
Books & Supplies	-	-	-		#DIV/0!	-	-	-	-		-			-	
Services and Operating Expenses	184,946	186,207	-	186,207		1,620,470	10,400		10,400	-99%	5,177,158	3,800,000		3,800,000	0%
Capital Outlay	2,803,748	942,052	-	942,052	-0.664	2,570,890	276,499		276,499	-89%					
Support and Indirect Costs	-	-	-	-		3,275,993	3,287,560		3,287,560	0%				-	
Total Expenditures	2,988,694	1,128,259	-	1,128,259	-62%	7,467,353	3,574,459	-	3,574,459	-52%	5,177,158	5,570,097		5,570,097	0%
Excess (Deficiency)	459,717	(1,127,459)	-	(1,127,459)	-345%	1,242,636	3,775,541	-	3,775,541	204%	1,252,801	(751,951)		(751,951)	0%
Transfers In/Other Sources	-	-	-								-	-			
Interfund Transfers Out/Other Uses	-	-	-								-	-			
Contributions	-	-	-								-	-			
Total Other Sources & Uses	-	-	-	-							-	-			
Change in Fund Balance	459,717	(1,127,459)	-	(1,127,459)	-345%	1,242,636	3,775,541		3,775,541	204%	1,252,801	(751,951)		(751,951)	0%
Beginning Fund Balance	193,285	1,127,459	(474,457)	653,002	238%	18,591,402	18,938,645	895,393	19,834,038	7%	5,870,122	4,774,603	2,348,320	7,122,923	49%
Ending Fund Balance	653,002	-	(474,457)	(474,457)	-173%	19,834,038	22,714,186	895,393	23,609,579	19%	7,122,923	4,022,652	2,348,320	6,370,972	58%

Certification & General Fund

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.38%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$154,817,201.75
	Appropriations Subject to Limit	\$154,817,201.75
	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	6.19%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Alicia Alvarez

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Coordinator DFS

Title
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For School District:

Mayela Salcedo

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Assistant Superintendent of Business Services

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	253,904,540.78	0.00	253,904,540.78	246,497,943.00	0.00	246,497,943.00	-2.9%
2) Federal Revenue		8100-8299	(134,700.73)	66,733,201.90	66,598,501.17	450,000.00	43,896,437.00	44,346,437.00	-33.4%
3) Other State Revenue		8300-8599	9,947,921.73	45,505,587.35	55,453,509.08	8,155,937.00	46,986,906.00	55,142,843.00	-0.6%
4) Other Local Revenue		8600-8799	8,965,969.15	12,307,884.94	21,273,854.09	830,000.00	10,054,302.00	10,884,302.00	-48.8%
5) TOTAL, REVENUES			272,683,730.93	124,546,674.19	397,230,405.12	255,933,880.00	100,937,645.00	356,871,525.00	-10.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	93,326,178.04	45,740,579.62	139,066,757.66	89,266,373.00	57,928,573.00	147,194,946.00	5.8%
2) Classified Salaries		2000-2999	36,581,857.82	22,794,220.65	59,376,078.47	40,960,475.00	24,048,737.00	65,009,212.00	9.5%
3) Employee Benefits		3000-3999	61,996,893.09	45,097,823.44	107,094,716.53	65,942,224.00	56,085,902.00	122,028,126.00	13.9%
4) Books and Supplies		4000-4999	5,758,164.81	9,424,356.87	15,182,521.68	10,118,893.00	12,102,671.00	22,221,564.00	46.4%
5) Services and Other Operating Expenditures		5000-5999	14,654,417.09	31,140,587.41	45,795,004.50	15,968,201.00	31,629,980.00	47,598,181.00	3.9%
6) Capital Outlay		6000-6999	836,547.72	16,968,788.09	17,805,335.81	343,050.00	1,860,865.00	2,203,915.00	-87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,687,915.00	174,787.65	1,862,702.65	868,958.00	900,000.00	1,768,958.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,879,811.18)	4,123,744.44	(756,066.74)	(6,943,700.00)	5,532,126.00	(1,411,574.00)	86.7%
9) TOTAL, EXPENDITURES			209,962,162.39	175,464,888.17	385,427,050.56	216,524,474.00	190,088,854.00	406,613,328.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,721,568.54	(50,918,213.98)	11,803,354.56	39,409,406.00	(89,151,209.00)	(49,741,803.00)	-521.4%
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	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,943,384.42)	49,943,384.42	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,943,384.42)	49,543,384.42	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,778,184.12	(1,374,829.56)	11,403,354.56	(14,783,171.00)	(35,358,632.00)	(50,141,803.00)	-539.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%
2) Ending Balance, June 30 (E + F1e)			71,110,710.67	77,556,727.04	148,667,437.71	56,327,539.67	42,198,095.04	98,525,634.71	-33.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	22,911.46	0.00	22,911.46	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	343,819.12	1,968.98	345,788.10	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	77,554,758.43	77,554,758.43	0.00	42,547,382.37	42,547,382.37	-45.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	22,863,497.00	0.00	22,863,497.00	New
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	12,320,044.00	0.00	12,320,044.00	New
Unassigned/Unappropriated Amount		9790	70,693,980.09	(.37)	70,693,979.72	21,143,998.67	(349,287.33)	20,794,711.34	-70.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	86,192,296.91	86,915,101.77	173,107,398.68				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,914,567.83)	0.00	(1,914,567.83)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	171,165.92	85,627.28	256,793.20				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,120,675.23	23,015,798.93	27,136,474.16				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,308,784.79	0.00	1,308,784.79				
6) Stores		9320	22,911.46	0.00	22,911.46				
7) Prepaid Expenditures		9330	343,819.12	1,968.98	345,788.10				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			90,295,085.60	110,018,496.96	200,313,582.56				
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	18,874,632.62	18,195,487.37	37,070,119.99				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	309,742.31	285,605.35	595,347.66				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	13,980,677.20	13,980,677.20				
6) TOTAL, LIABILITIES			19,184,374.93	32,461,769.92	51,646,144.85				
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)			71,110,710.67	77,556,727.04	148,667,437.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	174,630,364.00	0.00	174,630,364.00	148,349,557.00	0.00	148,349,557.00	-15.0%
Education Protection Account State Aid - Current Year		8012	24,488,945.00	0.00	24,488,945.00	52,348,290.00	0.00	52,348,290.00	113.8%
State Aid - Prior Years		8019	(345,109.61)	0.00	(345,109.61)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	249,521.22	0.00	249,521.22	243,340.00	0.00	243,340.00	-2.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,799,134.75	0.00	32,799,134.75	29,520,325.00	0.00	29,520,325.00	-10.0%
Unsecured Roll Taxes		8042	1,711,743.87	0.00	1,711,743.87	1,331,600.00	0.00	1,331,600.00	-22.2%
Prior Years' Taxes		8043	2,048,239.63	0.00	2,048,239.63	1,457,988.00	0.00	1,457,988.00	-28.8%
Supplemental Taxes		8044	2,149,415.17	0.00	2,149,415.17	797,668.00	0.00	797,668.00	-62.9%
Education Revenue Augmentation Fund (ERAF)		8045	(3,185,469.49)	0.00	(3,185,469.49)	(2,678,248.00)	0.00	(2,678,248.00)	-15.9%

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	19,951,260.24	0.00	19,951,260.24	15,638,159.00	0.00	15,638,159.00	-21.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			254,498,044.78	0.00	254,498,044.78	247,008,679.00	0.00	247,008,679.00	-2.9%
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	(593,504.00)	0.00	(593,504.00)	(510,736.00)	0.00	(510,736.00)	-13.9%
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			253,904,540.78	0.00	253,904,540.78	246,497,943.00	0.00	246,497,943.00	-2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,299,683.93	2,299,683.93	0.00	3,461,682.00	3,461,682.00	50.5%
Special Education Discretionary Grants		8182	0.00	620,371.34	620,371.34	0.00	43,182.00	43,182.00	-93.0%
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	(9,540.95)	0.00	(9,540.95)	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,082,079.88	1,082,079.88	0.00	1,062,957.00	1,062,957.00	-1.8%
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		9,422,823.72	9,422,823.72		10,527,050.00	10,527,050.00	11.7%
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		1,547,889.34	1,547,889.34		1,220,194.00	1,220,194.00	-21.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,011,887.45	1,011,887.45		1,494,196.00	1,494,196.00	47.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,947,674.20	2,947,674.20		3,796,139.00	3,796,139.00	28.8%
Career and Technical Education	3500-3599	8290		303,184.83	303,184.83		190,026.00	190,026.00	-37.3%
All Other Federal Revenue	All Other	8290	(125,159.78)	47,497,607.21	47,372,447.43	450,000.00	22,101,011.00	22,551,011.00	-52.4%
TOTAL, FEDERAL REVENUE			(134,700.73)	66,733,201.90	66,598,501.17	450,000.00	43,896,437.00	44,346,437.00	-33.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	(86,465.24)	(86,465.24)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	706,943.00	0.00	706,943.00	688,155.00	0.00	688,155.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	3,142,941.80	1,623,943.99	4,766,885.79	2,507,636.00	1,041,472.00	3,549,108.00	-25.5%
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		3,584,356.45	3,584,356.45		5,854,678.00	5,854,678.00	63.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,539,560.24	1,539,560.24		1,965,102.00	1,965,102.00	27.6%
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	6,098,036.93	38,844,191.91	44,942,228.84	4,960,146.00	38,125,654.00	43,085,800.00	-4.1%
TOTAL, OTHER STATE REVENUE			9,947,921.73	45,505,587.35	55,453,509.08	8,155,937.00	46,986,906.00	55,142,843.00	-0.6%
OTHER LOCAL REVENUE									

**Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,827.76	243,101.25	340,929.01	230,000.00	0.00	230,000.00	-32.5%
Interest		8660	6,459,912.82	0.00	6,459,912.82	200,000.00	0.00	200,000.00	-96.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,325,081.65	0.00	1,325,081.65	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,083,146.92	1,246,586.69	2,329,733.61	400,000.00	0.00	400,000.00	-82.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,818,197.00	10,818,197.00		10,054,302.00	10,054,302.00	-7.1%
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			8,965,969.15	12,307,884.94	21,273,854.09	830,000.00	10,054,302.00	10,884,302.00	-48.8%
TOTAL, REVENUES			272,683,730.93	124,546,674.19	397,230,405.12	255,933,880.00	100,937,645.00	356,871,525.00	-10.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,329,148.82	38,617,886.45	116,947,035.27	72,391,975.00	46,437,143.00	118,829,118.00	1.6%
Certificated Pupil Support Salaries		1200	3,881,361.60	2,588,428.10	6,469,789.70	4,223,768.00	2,915,437.00	7,139,205.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	10,906,321.83	2,518,082.68	13,424,404.51	12,358,641.00	2,771,477.00	15,130,118.00	12.7%
Other Certificated Salaries		1900	209,345.79	2,016,182.39	2,225,528.18	291,989.00	5,804,516.00	6,096,505.00	173.9%
TOTAL, CERTIFICATED SALARIES			93,326,178.04	45,740,579.62	139,066,757.66	89,266,373.00	57,928,573.00	147,194,946.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,185,236.41	15,274,166.35	16,459,402.76	4,024,842.00	14,696,494.00	18,721,336.00	13.7%
Classified Support Salaries		2200	17,106,617.41	4,004,482.63	21,111,100.04	17,331,077.00	4,537,529.00	21,868,606.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	3,148,229.15	574,532.25	3,722,761.40	3,815,244.00	1,110,127.00	4,925,371.00	32.3%
Clerical, Technical and Office Salaries		2400	9,579,358.62	1,885,317.78	11,464,676.40	9,764,163.00	2,053,954.00	11,818,117.00	3.1%
Other Classified Salaries		2900	5,562,416.23	1,055,721.64	6,618,137.87	6,025,149.00	1,650,633.00	7,675,782.00	16.0%
TOTAL, CLASSIFIED SALARIES			36,581,857.82	22,794,220.65	59,376,078.47	40,960,475.00	24,048,737.00	65,009,212.00	9.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,795,650.29	19,007,885.47	35,803,535.76	16,895,152.00	23,027,756.00	39,922,908.00	11.5%
PERS		3201-3202	9,109,295.03	5,706,930.59	14,816,225.62	11,026,327.00	7,046,979.00	18,073,306.00	22.0%
OASDI/Medicare/Alternative		3301-3302	4,244,179.84	2,390,579.53	6,634,759.37	4,400,936.00	2,778,332.00	7,179,268.00	8.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	23,985,966.26	14,043,007.30	38,028,973.56	25,745,993.00	18,325,659.00	44,071,652.00	15.9%
Unemployment Insurance		3501-3502	89,455.32	34,552.28	124,007.60	65,133.00	41,001.00	106,134.00	-14.4%
Workers' Compensation		3601-3602	6,352,640.52	3,092,439.46	9,445,079.98	6,318,611.00	3,977,551.00	10,296,162.00	9.0%
OPEB, Allocated		3701-3702	585,140.42	290,840.47	875,980.89	554,763.00	349,083.00	903,846.00	3.2%
OPEB, Active Employees		3751-3752	906,356.34	531,588.34	1,437,944.68	935,309.00	539,541.00	1,474,850.00	2.6%
Other Employee Benefits		3901-3902	(71,790.93)	0.00	(71,790.93)	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			61,996,893.09	45,097,823.44	107,094,716.53	65,942,224.00	56,085,902.00	122,028,126.00	13.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	207,931.79	1,597,629.36	1,805,561.15	2,188,826.00	982,672.00	3,171,498.00	75.7%
Books and Other Reference Materials		4200	24,773.25	62,834.53	87,607.78	1,300.00	14,873.00	16,173.00	-81.5%
Materials and Supplies		4300	4,443,325.51	6,701,181.60	11,144,507.11	7,722,185.00	9,624,642.00	17,346,827.00	55.7%
Noncapitalized Equipment		4400	1,082,134.26	1,062,711.38	2,144,845.64	206,582.00	1,480,484.00	1,687,066.00	-21.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,758,164.81	9,424,356.87	15,182,521.68	10,118,893.00	12,102,671.00	22,221,564.00	46.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	533,361.00	533,361.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	543,070.97	493,168.02	1,036,238.99	573,828.00	1,246,145.00	1,819,973.00	75.6%
Dues and Memberships		5300	107,641.77	13,487.17	121,128.94	56,066.00	800.00	56,866.00	-53.1%
Insurance		5400 - 5450	2,068,852.30	0.00	2,068,852.30	2,065,714.00	0.00	2,065,714.00	-0.2%
Operations and Housekeeping Services		5500	5,306,065.98	766,641.62	6,072,707.60	6,299,000.00	131,000.00	6,430,000.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,763,994.93	453,758.76	2,217,753.69	1,406,409.00	501,095.00	1,907,504.00	-14.0%
Transfers of Direct Costs		5710	(2,143,876.03)	2,143,876.03	0.00	(2,232,221.00)	2,232,221.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,418.88)	159,491.75	145,072.87	(11,200.00)	93,648.00	82,448.00	-43.2%
Professional/Consulting Services and Operating Expenditures		5800	6,010,867.06	26,533,855.68	32,544,722.74	7,467,617.00	27,386,198.00	34,853,815.00	7.1%
Communications		5900	1,012,218.99	42,947.38	1,055,166.37	342,988.00	38,873.00	381,861.00	-63.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,654,417.09	31,140,587.41	45,795,004.50	15,968,201.00	31,629,980.00	47,598,181.00	3.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	372,000.00	372,000.00	0.00	280,000.00	280,000.00	-24.7%
Buildings and Improvements of Buildings		6200	110,300.63	10,501,399.68	10,611,700.31	0.00	34,247.00	34,247.00	-99.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	726,247.09	6,095,388.41	6,821,635.50	343,050.00	1,546,618.00	1,889,668.00	-72.3%

**Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			836,547.72	16,968,788.09	17,805,335.81	343,050.00	1,860,865.00	2,203,915.00	-87.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,655.00	0.00	8,655.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	856,516.00	174,787.65	1,031,303.65	0.00	900,000.00	900,000.00	-12.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	233,091.39	0.00	233,091.39	216,252.00	0.00	216,252.00	-7.2%
Other Debt Service - Principal		7439	589,652.61	0.00	589,652.61	652,706.00	0.00	652,706.00	10.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,687,915.00	174,787.65	1,862,702.65	868,958.00	900,000.00	1,768,958.00	-5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,123,744.44)	4,123,744.44	0.00	(5,532,126.00)	5,532,126.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(756,066.74)	0.00	(756,066.74)	(1,411,574.00)	0.00	(1,411,574.00)	86.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,879,811.18)	4,123,744.44	(756,066.74)	(6,943,700.00)	5,532,126.00	(1,411,574.00)	86.7%
TOTAL, EXPENDITURES			209,962,162.39	175,464,888.17	385,427,050.56	216,524,474.00	190,088,854.00	406,613,328.00	5.5%
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	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	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%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(49,943,384.42)	49,943,384.42	0.00	(54,192,577.00)	54,192,577.00	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			(49,943,384.42)	49,943,384.42	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(49,943,384.42)	49,543,384.42	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	253,904,540.78	0.00	253,904,540.78	246,497,943.00	0.00	246,497,943.00	-2.9%
2) Federal Revenue		8100-8299	(134,700.73)	66,733,201.90	66,598,501.17	450,000.00	43,896,437.00	44,346,437.00	-33.4%
3) Other State Revenue		8300-8599	9,947,921.73	45,505,587.35	55,453,509.08	8,155,937.00	46,986,906.00	55,142,843.00	-0.6%
4) Other Local Revenue		8600-8799	8,965,969.15	12,307,884.94	21,273,854.09	830,000.00	10,054,302.00	10,884,302.00	-48.8%
5) TOTAL, REVENUES			272,683,730.93	124,546,674.19	397,230,405.12	255,933,880.00	100,937,645.00	356,871,525.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	121,455,177.05	115,379,270.90	236,834,447.95	127,711,938.00	140,808,595.00	268,520,533.00	13.4%
2) Instruction - Related Services	2000-2999		24,766,517.95	10,725,961.02	35,492,478.97	26,449,557.00	16,879,993.00	43,329,550.00	22.1%
3) Pupil Services	3000-3999		26,163,546.18	15,460,618.96	41,624,165.14	29,116,593.00	12,635,668.00	41,752,261.00	0.3%
4) Ancillary Services	4000-4999		48,137.33	1,565.00	49,702.33	100,000.00	0.00	100,000.00	101.2%
5) Community Services	5000-5999		5,067.34	0.00	5,067.34	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,269,163.45	4,752,780.06	20,021,943.51	13,160,509.00	5,615,611.00	18,776,120.00	-6.2%
8) Plant Services	8000-8999		20,566,638.09	28,969,904.58	49,536,542.67	19,116,919.00	13,248,987.00	32,365,906.00	-34.7%
9) Other Outgo	9000-9999		1,687,915.00	174,787.65	1,862,702.65	868,958.00	900,000.00	1,768,958.00	-5.0%
10) TOTAL, EXPENDITURES			209,962,162.39	175,464,888.17	385,427,050.56	216,524,474.00	190,088,854.00	406,613,328.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			62,721,568.54	(50,918,213.98)	11,803,354.56	39,409,406.00	(89,151,209.00)	(49,741,803.00)	-521.4%
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	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,943,384.42)	49,943,384.42	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,943,384.42)	49,543,384.42	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,778,184.12	(1,374,829.56)	11,403,354.56	(14,783,171.00)	(35,358,632.00)	(50,141,803.00)	-539.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) 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)			58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,332,526.55	78,931,556.60	137,264,083.15	71,110,710.67	77,556,727.04	148,667,437.71	8.3%
2) Ending Balance, June 30 (E + F1e)			71,110,710.67	77,556,727.04	148,667,437.71	56,327,539.67	42,198,095.04	98,525,634.71	-33.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	22,911.46	0.00	22,911.46	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	343,819.12	1,968.98	345,788.10	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	77,554,758.43	77,554,758.43	0.00	42,547,382.37	42,547,382.37	-45.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	22,863,497.00	0.00	22,863,497.00	New
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	12,320,044.00	0.00	12,320,044.00	New
Unassigned/Unappropriated Amount		9790	70,693,980.09	(.37)	70,693,979.72	21,143,998.67	(349,287.33)	20,794,711.34	-70.6%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	20,087,902.00	20,087,902.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	.21	.21
4201	ESSA: Title III, Immigrant Student Program	1.79	1.79
5810	Other Restricted Federal	77.00	77.00
6211	Literacy Coaches and Reading Specialists Grant Program	5,638,364.16	3,367,330.76
6266	Educator Effectiveness, FY 2021-22	2,453,276.75	883,606.75
6300	Lottery: Instructional Materials	298,804.77	298,804.77
6500	Special Education	1,153,516.61	1,153,516.61
6546	Mental Health-Related Services	1,371,925.50	0.00
6547	Special Education Early Intervention Preschool Grant	2,090,908.55	734,192.55
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	793,641.75	793,641.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,025,041.00	3,067,756.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,034,812.00	0.00
7311	Classified School Employee Professional Development Block Grant	82,681.83	.83
7399	LCFF Equity Multiplier	204,206.00	0.00
7412	A-G Access/Success Grant	619,373.02	114,373.02
7413	A-G Learning Loss Mitigation Grant	167,498.54	0.00
7435	Learning Recovery Emergency Block Grant	28,036,080.62	3,938,747.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,217,036.76	607,609.76
9010	Other Restricted Local	9,279,609.57	7,499,821.57
Total, Restricted Balance		77,554,758.43	42,547,382.37

All Other Funds

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,464,504.78	0.00	-100.0%
5) TOTAL, REVENUES			1,464,504.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,332,319.32	0.00	-100.0%
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			1,332,319.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,185.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,185.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	874,862.97	1,008,026.26	15.2%
b) Audit Adjustments		9793	977.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			875,840.80	1,008,026.26	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875,840.80	1,008,026.26	15.1%
2) Ending Balance, June 30 (E + F1e)			1,008,026.26	1,008,026.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,008,026.26	1,008,026.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,008,026.26		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,008,026.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,008,026.26		
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	1,464,504.78	0.00	-100.0%
TOTAL, REVENUES			1,464,504.78	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,332,319.32	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,332,319.32	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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			1,332,319.32	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,464,504.78	0.00	-100.0%
5) TOTAL, REVENUES			1,464,504.78	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		1,332,319.32	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,332,319.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,185.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,185.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	874,862.97	1,008,026.26	15.2%
b) Audit Adjustments		9793	977.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			875,840.80	1,008,026.26	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875,840.80	1,008,026.26	15.1%
2) Ending Balance, June 30 (E + F1e)			1,008,026.26	1,008,026.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,008,026.26	1,008,026.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,008,026.26	1,008,026.26
Total, Restricted Balance		1,008,026.26	1,008,026.26

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	742,375.05	746,085.00	0.5%
3) Other State Revenue		8300-8599	2,315,487.61	3,019,147.00	30.4%
4) Other Local Revenue		8600-8799	89,966.30	10,000.00	-88.9%
5) TOTAL, REVENUES			3,147,828.96	3,775,232.00	19.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,589,185.06	2,020,168.00	27.1%
2) Classified Salaries		2000-2999	549,075.71	542,979.00	-1.1%
3) Employee Benefits		3000-3999	882,666.43	943,618.00	6.9%
4) Books and Supplies		4000-4999	122,816.04	102,710.00	-16.4%
5) Services and Other Operating Expenditures		5000-5999	202,809.05	89,385.00	-55.9%
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	(1.00)	136,757.00	-13,675,800.0%
9) TOTAL, EXPENDITURES			3,346,551.29	3,835,617.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(198,722.33)	(60,385.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,722.33)	(60,385.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,001,197.04	802,474.71	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,001,197.04	802,474.71	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,001,197.04	802,474.71	-19.8%
2) Ending Balance, June 30 (E + F1e)			802,474.71	742,089.71	-7.5%
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	630,739.10	560,354.10	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	171,735.61	181,735.61	5.8%
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	204,495.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,261.72)		
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	108,714.05		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	615,056.78		
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			926,004.75		
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	65,961.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,650.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	55,918.30		
6) TOTAL, LIABILITIES			123,530.04		
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)			802,474.71		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	742,375.05	746,085.00	0.5%
TOTAL, FEDERAL REVENUE			742,375.05	746,085.00	0.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,202,281.61	2,871,897.00	30.4%
All Other State Revenue	All Other	8590	113,206.00	147,250.00	30.1%
TOTAL, OTHER STATE REVENUE			2,315,487.61	3,019,147.00	30.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,287.10	10,000.00	-63.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,937.20	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	46,742.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,966.30	10,000.00	-88.9%
TOTAL, REVENUES			3,147,828.96	3,775,232.00	19.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,253,188.59	1,684,144.00	34.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	160,928.80	160,956.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,067.87	175,068.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,589,185.06	2,020,168.00	27.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	60,146.04	43,865.00	-27.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	383,759.45	392,734.00	2.3%
Other Classified Salaries		2900	105,170.22	106,380.00	1.2%
TOTAL, CLASSIFIED SALARIES			549,075.71	542,979.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	392,503.29	401,704.00	2.3%
PERS		3201-3202	107,912.10	127,236.00	17.9%
OASDI/Medicare/Alternative		3301-3302	63,256.55	64,644.00	2.2%
Health and Welfare Benefits		3401-3402	217,874.41	205,830.00	-5.5%
Unemployment Insurance		3501-3502	(16,995.33)	1,281.00	-107.5%
Workers' Compensation		3601-3602	101,299.44	124,364.00	22.8%
OPEB, Allocated		3701-3702	9,101.73	10,920.00	20.0%
OPEB, Active Employees		3751-3752	7,714.24	7,639.00	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			882,666.43	943,618.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,406.23	100,689.00	5.5%
Noncapitalized Equipment		4400	27,409.81	2,021.00	-92.6%
TOTAL, BOOKS AND SUPPLIES			122,816.04	102,710.00	-16.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,023.80	1,000.00	-66.9%
Dues and Memberships		5300	(46.00)	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,127.40	5,000.00	-66.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,430.79	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	179,061.99	83,385.00	-53.4%
Communications		5900	3,211.07	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,809.05	89,385.00	-55.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	(1.00)	136,757.00	-13,675,800.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1.00)	136,757.00	-13,675,800.0%
TOTAL, EXPENDITURES			3,346,551.29	3,835,617.00	14.6%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	742,375.05	746,085.00	0.5%
3) Other State Revenue		8300-8599	2,315,487.61	3,019,147.00	30.4%
4) Other Local Revenue		8600-8799	89,966.30	10,000.00	-88.9%
5) TOTAL, REVENUES			3,147,828.96	3,775,232.00	19.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,049,578.65	2,421,126.00	18.1%
2) Instruction - Related Services	2000-2999		954,416.73	979,328.00	2.6%
3) Pupil Services	3000-3999		231,933.64	220,364.00	-5.0%
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		(1.00)	136,757.00	-13,675,800.0%
8) Plant Services	8000-8999		110,623.27	78,042.00	-29.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,346,551.29	3,835,617.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(198,722.33)	(60,385.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,722.33)	(60,385.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,001,197.04	802,474.71	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,001,197.04	802,474.71	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,001,197.04	802,474.71	-19.8%
2) Ending Balance, June 30 (E + F1e)			802,474.71	742,089.71	-7.5%
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	630,739.10	560,354.10	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	171,735.61	181,735.61	5.8%
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
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	.01	.01
3926	Adult Education: Integrated English Literacy and Civics Education	.39	.39
6371	CalWORKs for ROCP or Adult Education	278,130.24	278,130.24
6391	Adult Education Program	352,608.46	282,223.46
Total, Restricted Balance		630,739.10	560,354.10

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	3,522,885.50	3,152,964.00	-10.5%
3) Other State Revenue		8300-8599	3,567,081.95	3,697,155.00	3.6%
4) Other Local Revenue		8600-8799	53,498.79	0.00	-100.0%
5) TOTAL, REVENUES			7,143,466.24	6,850,119.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,150,263.95	1,312,442.00	14.1%
2) Classified Salaries		2000-2999	2,017,296.77	2,325,829.00	15.3%
3) Employee Benefits		3000-3999	2,092,421.28	2,345,467.00	12.1%
4) Books and Supplies		4000-4999	922,571.46	681,411.00	-26.1%
5) Services and Other Operating Expenditures		5000-5999	344,988.56	201,885.00	-41.5%
6) Capital Outlay		6000-6999	108,540.04	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	145,698.59	226,077.00	55.2%
9) TOTAL, EXPENDITURES			6,781,780.65	7,093,111.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			361,685.59	(242,992.00)	-167.2%
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)			361,685.59	(242,992.00)	-167.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,594.52	470,280.11	333.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,594.52	470,280.11	333.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,594.52	470,280.11	333.1%
2) Ending Balance, June 30 (E + F1e)			470,280.11	227,288.11	-51.7%
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	403,276.38	160,284.38	-60.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	67,003.73	67,003.73	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	384,794.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,255.82)		
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	28,993.90		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,178,187.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	121,930.02		
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			1,709,650.08		
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	61,176.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	241,187.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	937,005.91		
6) TOTAL, LIABILITIES			1,239,369.97		
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)			470,280.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,522,885.50	3,152,964.00	-10.5%
TOTAL, FEDERAL REVENUE			3,522,885.50	3,152,964.00	-10.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,488,017.51	2,756,997.00	10.8%
All Other State Revenue	All Other	8590	1,079,064.44	940,158.00	-12.9%
TOTAL, OTHER STATE REVENUE			3,567,081.95	3,697,155.00	3.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	38,500.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,903.09	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,095.10	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,498.79	0.00	-100.0%
TOTAL, REVENUES			7,143,466.24	6,850,119.00	-4.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,150,263.95	1,312,442.00	14.1%
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			1,150,263.95	1,312,442.00	14.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,402,221.14	1,571,978.00	12.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	1,107.09	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,660.92	198,221.00	15.5%
Other Classified Salaries		2900	442,307.62	555,630.00	25.6%
TOTAL, CLASSIFIED SALARIES			2,017,296.77	2,325,829.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	222,755.17	282,309.00	26.7%
PERS		3201-3202	568,868.73	665,697.00	17.0%
OASDI/Medicare/Alternative		3301-3302	185,699.35	207,701.00	11.8%
Health and Welfare Benefits		3401-3402	905,427.27	961,468.00	6.2%
Unemployment Insurance		3501-3502	1,583.84	1,825.00	15.2%
Workers' Compensation		3601-3602	151,554.98	176,529.00	16.5%
OPEB, Allocated		3701-3702	22,224.46	15,499.00	-30.3%
OPEB, Active Employees		3751-3752	34,307.48	34,439.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,092,421.28	2,345,467.00	12.1%
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	494,796.14	570,722.00	15.3%
Noncapitalized Equipment		4400	427,775.32	110,689.00	-74.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			922,571.46	681,411.00	-26.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,683.98	32,865.00	75.9%
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	3,916.92	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	133,839.81	66,681.00	-50.2%
Professional/Consulting Services and Operating Expenditures		5800	187,927.91	102,239.00	-45.6%
Communications		5900	619.94	100.00	-83.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			344,988.56	201,885.00	-41.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	108,540.04	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			108,540.04	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	145,698.59	226,077.00	55.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			145,698.59	226,077.00	55.2%
TOTAL, EXPENDITURES			6,781,780.65	7,093,111.00	4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,522,885.50	3,152,964.00	-10.5%
3) Other State Revenue		8300-8599	3,567,081.95	3,697,155.00	3.6%
4) Other Local Revenue		8600-8799	53,498.79	0.00	-100.0%
5) TOTAL, REVENUES			7,143,466.24	6,850,119.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,072,785.40	6,078,217.00	0.1%
2) Instruction - Related Services	2000-2999		286,230.35	332,061.00	16.0%
3) Pupil Services	3000-3999		275,520.17	456,756.00	65.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		145,698.59	226,077.00	55.2%
8) Plant Services	8000-8999		1,546.14	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,781,780.65	7,093,111.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			361,685.59	(242,992.00)	-167.2%
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)			361,685.59	(242,992.00)	-167.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,594.52	470,280.11	333.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,594.52	470,280.11	333.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,594.52	470,280.11	333.1%
2) Ending Balance, June 30 (E + F1e)			470,280.11	227,288.11	-51.7%
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	403,276.38	160,284.38	-60.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	67,003.73	67,003.73	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
6130	Early Education: Center-Based Reserve Account	28,645.93	28,645.93
7810	Other Restricted State	374,630.45	131,638.45
Total, Restricted Balance		403,276.38	160,284.38

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	15,231,980.35	14,667,009.00	-3.7%
3) Other State Revenue		8300-8599	2,819,576.36	2,811,238.00	-0.3%
4) Other Local Revenue		8600-8799	669,452.63	512,000.00	-23.5%
5) TOTAL, REVENUES			18,721,009.34	17,990,247.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,698,780.65	6,456,738.00	-3.6%
3) Employee Benefits		3000-3999	4,810,872.15	4,972,827.00	3.4%
4) Books and Supplies		4000-4999	6,407,661.76	5,416,167.00	-15.5%
5) Services and Other Operating Expenditures		5000-5999	89,199.58	166,963.00	87.2%
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	610,368.15	1,048,740.00	71.8%
9) TOTAL, EXPENDITURES			18,616,882.29	18,061,435.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,127.05	(71,188.00)	-168.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,127.05	(71,188.00)	-168.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,491,736.27	5,595,863.32	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,491,736.27	5,595,863.32	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,491,736.27	5,595,863.32	1.9%
2) Ending Balance, June 30 (E + F1e)			5,595,863.32	5,524,675.32	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,025.00	0.00	-100.0%
Stores		9712	702,424.16	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	4,857,699.54	5,490,960.70	13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	33,714.62	33,715.00	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	(.38)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,588,751.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,571.59)		
b) in Banks		9120	41,951.59		
c) in Revolving Cash Account		9130	2,025.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,160,964.82		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,358,426.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	197,702.39		
6) Stores		9320	702,424.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,034,674.19		
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	310,776.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,128,034.11		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,438,810.87		
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)			5,595,863.32		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,231,980.35	14,667,009.00	-3.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,231,980.35	14,667,009.00	-3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,819,576.36	2,811,238.00	-0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,819,576.36	2,811,238.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	517,787.63	512,000.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	87,054.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,790.06	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,820.88	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			669,452.63	512,000.00	-23.5%
TOTAL, REVENUES			18,721,009.34	17,990,247.00	-3.9%
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	6,058,112.35	5,753,834.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	472,927.98	535,620.00	13.3%
Clerical, Technical and Office Salaries		2400	167,740.32	167,284.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,698,780.65	6,456,738.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,591,587.91	1,644,292.00	3.3%
OASDI/Medicare/Alternative		3301-3302	495,767.47	482,028.00	-2.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,290,262.43	2,418,342.00	5.6%
Unemployment Insurance		3501-3502	3,333.11	3,231.00	-3.1%
Workers' Compensation		3601-3602	318,551.87	313,279.00	-1.7%
OPEB, Allocated		3701-3702	28,621.20	27,508.00	-3.9%
OPEB, Active Employees		3751-3752	82,748.16	84,147.00	1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,810,872.15	4,972,827.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	570,790.98	691,801.00	21.2%
Noncapitalized Equipment		4400	13,061.63	3,000.00	-77.0%
Food		4700	5,823,809.15	4,721,366.00	-18.9%
TOTAL, BOOKS AND SUPPLIES			6,407,661.76	5,416,167.00	-15.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15.72	2,600.00	16,439.4%
Dues and Memberships		5300	2,280.31	2,500.00	9.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,888.00	24,932.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	248,045.55	180,785.00	-27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(281,343.47)	(149,129.00)	-47.0%
Professional/Consulting Services and Operating Expenditures		5800	92,404.57	102,175.00	10.6%
Communications		5900	2,908.90	3,100.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,199.58	166,963.00	87.2%
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	610,368.15	1,048,740.00	71.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			610,368.15	1,048,740.00	71.8%
TOTAL, EXPENDITURES			18,616,882.29	18,061,435.00	-3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,231,980.35	14,667,009.00	-3.7%
3) Other State Revenue		8300-8599	2,819,576.36	2,811,238.00	-0.3%
4) Other Local Revenue		8600-8799	669,452.63	512,000.00	-23.5%
5) TOTAL, REVENUES			18,721,009.34	17,990,247.00	-3.9%
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		17,981,626.14	16,987,763.00	-5.5%
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		610,368.15	1,048,740.00	71.8%
8) Plant Services	8000-8999		24,888.00	24,932.00	0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,616,882.29	18,061,435.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,127.05	(71,188.00)	-168.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,127.05	(71,188.00)	-168.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,491,736.27	5,595,863.32	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,491,736.27	5,595,863.32	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,491,736.27	5,595,863.32	1.9%
2) Ending Balance, June 30 (E + F1e)			5,595,863.32	5,524,675.32	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,025.00	0.00	-100.0%
Stores		9712	702,424.16	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	4,857,699.54	5,490,960.70	13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	33,714.62	33,715.00	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	(.38)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,350,916.01	1,954,083.08
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,320,487.02	2,320,487.02
5330	Child Nutrition: Summer Food Service Program Operations	130,654.93	231,937.02
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	459,268.69	459,268.69
5810	Other Restricted Federal	5,814.00	5,814.00
7033	Child Nutrition: School Food Best Practices Apportionment	518,885.39	518,885.39
9010	Other Restricted Local	71,673.50	485.50
Total, Restricted Balance		4,857,699.54	5,490,960.70

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	49,011.90	0.00	-100.0%
5) TOTAL, REVENUES			49,011.90	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	940,156.44	465,582.00	-50.5%
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			940,156.44	465,582.00	-50.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(891,144.54)	(465,582.00)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(491,144.54)	(65,582.00)	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,218.97	613,074.43	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,218.97	613,074.43	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,218.97	613,074.43	-44.5%
2) Ending Balance, June 30 (E + F1e)			613,074.43	547,492.43	-10.7%
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	613,074.43	547,492.43	-10.7%
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	623,636.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,897.42)		
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	7,365.99		
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			624,104.73		
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	11,030.30		
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			11,030.30		
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)			613,074.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,916.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,095.64	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			49,011.90	0.00	-100.0%
TOTAL, REVENUES			49,011.90	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	940,156.44	465,582.00	-50.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			940,156.44	465,582.00	-50.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			940,156.44	465,582.00	-50.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	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	49,011.90	0.00	-100.0%
5) TOTAL, REVENUES			49,011.90	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		940,156.44	465,582.00	-50.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			940,156.44	465,582.00	-50.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(891,144.54)	(465,582.00)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(491,144.54)	(65,582.00)	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,218.97	613,074.43	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,218.97	613,074.43	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,218.97	613,074.43	-44.5%
2) Ending Balance, June 30 (E + F1e)			613,074.43	547,492.43	-10.7%
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	613,074.43	547,492.43	-10.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,681,426.85	250,000.00	-85.1%
5) TOTAL, REVENUES			1,681,426.85	250,000.00	-85.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,969.91	139,337.00	-17.0%
3) Employee Benefits		3000-3999	95,176.12	79,286.00	-16.7%
4) Books and Supplies		4000-4999	9,507.39	3,295.00	-65.3%
5) Services and Other Operating Expenditures		5000-5999	1,919,456.63	192,975.00	-89.9%
6) Capital Outlay		6000-6999	25,981,810.00	3,834,819.00	-85.2%
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			28,173,920.05	4,249,712.00	-84.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,492,493.20)	(3,999,712.00)	-84.9%
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)			(26,492,493.20)	(3,999,712.00)	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,505,398.83	8,012,905.63	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,505,398.83	8,012,905.63	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,505,398.83	8,012,905.63	-76.8%
2) Ending Balance, June 30 (E + F1e)			8,012,905.63	4,013,193.63	-49.9%
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	8,119,010.85	4,119,298.85	-49.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(106,105.22)	(106,105.22)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,593,599.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(106,105.22)		
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	159,155.06		
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			9,646,649.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,633,588.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155.92		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,633,744.12		
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)			8,012,905.63		
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	1,052,485.73	250,000.00	-76.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	628,941.12	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,681,426.85	250,000.00	-85.1%
TOTAL, REVENUES			1,681,426.85	250,000.00	-85.1%
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	136,638.58	139,337.00	2.0%
Clerical, Technical and Office Salaries		2400	31,331.33	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,969.91	139,337.00	-17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,057.66	38,736.00	-12.1%
OASDI/Medicare/Alternative		3301-3302	12,629.57	10,659.00	-15.6%
Health and Welfare Benefits		3401-3402	28,633.68	21,701.00	-24.2%
Unemployment Insurance		3501-3502	83.07	70.00	-15.7%
Workers' Compensation		3601-3602	7,985.05	6,761.00	-15.3%
OPEB, Allocated		3701-3702	715.61	594.00	-17.0%
OPEB, Active Employees		3751-3752	1,071.48	765.00	-28.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,176.12	79,286.00	-16.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,089.02	0.00	-100.0%
Noncapitalized Equipment		4400	3,418.37	3,295.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			9,507.39	3,295.00	-65.3%
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	40.30	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,919,416.33	192,975.00	-89.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,919,456.63	192,975.00	-89.9%
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	14,084,486.62	855,029.00	-93.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,897,323.38	2,979,790.00	-75.0%
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			25,981,810.00	3,834,819.00	-85.2%
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			28,173,920.05	4,249,712.00	-84.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,681,426.85	250,000.00	-85.1%
5) TOTAL, REVENUES			1,681,426.85	250,000.00	-85.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,173,920.05	4,249,712.00	-84.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,173,920.05	4,249,712.00	-84.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(26,492,493.20)	(3,999,712.00)	-84.9%
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)			(26,492,493.20)	(3,999,712.00)	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,505,398.83	8,012,905.63	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,505,398.83	8,012,905.63	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,505,398.83	8,012,905.63	-76.8%
2) Ending Balance, June 30 (E + F1e)			8,012,905.63	4,013,193.63	-49.9%
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	8,119,010.85	4,119,298.85	-49.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(106,105.22)	(106,105.22)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	8,119,010.85	4,119,298.85
Total, Restricted Balance		8,119,010.85	4,119,298.85

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,250,760.22	3,600,000.00	-15.3%
5) TOTAL, REVENUES			4,250,760.22	3,600,000.00	-15.3%
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	151,948.62	1,106,670.00	628.3%
5) Services and Other Operating Expenditures		5000-5999	2,171,518.38	1,040,794.00	-52.1%
6) Capital Outlay		6000-6999	1,646,836.67	17,303,491.00	950.7%
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			3,970,303.67	19,450,955.00	389.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			280,456.55	(15,850,955.00)	-5,751.8%
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)			280,456.55	(15,850,955.00)	-5,751.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,636,884.94	28,917,341.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,636,884.94	28,917,341.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,636,884.94	28,917,341.49	1.0%
2) Ending Balance, June 30 (E + F1e)			28,917,341.49	13,066,386.49	-54.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,204,628.78	13,353,673.78	-54.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(287,287.29)	(287,287.29)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,975,342.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(287,287.29)		
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	490,504.26		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	334,276.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,988,694.32		
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			29,501,529.86		
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	584,188.37		
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			584,188.37		
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)			28,917,341.49		
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	1,209,762.57	600,000.00	-50.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	310,549.88	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,730,447.77	3,000,000.00	9.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,250,760.22	3,600,000.00	-15.3%
TOTAL, REVENUES			4,250,760.22	3,600,000.00	-15.3%
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	102,948.30	600,000.00	482.8%
Noncapitalized Equipment		4400	49,000.32	506,670.00	934.0%
TOTAL, BOOKS AND SUPPLIES			151,948.62	1,106,670.00	628.3%
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	4,323.31	700.00	-83.8%
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	2,167,195.07	1,040,094.00	-52.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,171,518.38	1,040,794.00	-52.1%
CAPITAL OUTLAY					
Land		6100	0.00	380,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,646,836.67	13,803,491.00	738.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	3,120,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,646,836.67	17,303,491.00	950.7%
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			3,970,303.67	19,450,955.00	389.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,250,760.22	3,600,000.00	-15.3%
5) TOTAL, REVENUES			4,250,760.22	3,600,000.00	-15.3%
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		3,970,303.67	19,450,955.00	389.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,970,303.67	19,450,955.00	389.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			280,456.55	(15,850,955.00)	-5,751.8%
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)			280,456.55	(15,850,955.00)	-5,751.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,636,884.94	28,917,341.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,636,884.94	28,917,341.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,636,884.94	28,917,341.49	1.0%
2) Ending Balance, June 30 (E + F1e)			28,917,341.49	13,066,386.49	-54.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,204,628.78	13,353,673.78	-54.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(287,287.29)	(287,287.29)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	29,204,628.78	13,353,673.78
Total, Restricted Balance		29,204,628.78	13,353,673.78

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	3,414,958.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	33,453.21	800.00	-97.6%
5) TOTAL, REVENUES			3,448,411.21	800.00	-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	184,946.11	186,207.00	0.7%
6) Capital Outlay		6000-6999	2,803,748.21	942,052.00	-66.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,988,694.32	1,128,259.00	-62.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			459,716.89	(1,127,459.00)	-345.3%
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)			459,716.89	(1,127,459.00)	-345.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	193,284.27	653,001.16	237.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,284.27	653,001.16	237.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			193,284.27	653,001.16	237.8%
2) Ending Balance, June 30 (E + F1e)			653,001.16	(474,457.84)	-172.7%
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	693,261.58	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(40,260.42)	(474,457.84)	1,078.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,640,182.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,260.42)		
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	41,773.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,641,695.48		
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	2,988,694.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,988,694.32		
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)			653,001.16		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,414,958.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,414,958.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	69,597.75	800.00	-98.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(36,144.54)	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			33,453.21	800.00	-97.6%
TOTAL, REVENUES			3,448,411.21	800.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	184,946.11	186,207.00	0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,946.11	186,207.00	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	2,803,748.21	942,052.00	-66.4%
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			2,803,748.21	942,052.00	-66.4%
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			2,988,694.32	1,128,259.00	-62.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,414,958.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	33,453.21	800.00	-97.6%
5) TOTAL, REVENUES			3,448,411.21	800.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,988,694.32	1,128,259.00	-62.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,988,694.32	1,128,259.00	-62.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			459,716.89	(1,127,459.00)	-345.3%
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)			459,716.89	(1,127,459.00)	-345.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	193,284.27	653,001.16	237.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,284.27	653,001.16	237.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			193,284.27	653,001.16	237.8%
2) Ending Balance, June 30 (E + F1e)			653,001.16	(474,457.84)	-172.7%
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	693,261.58	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(40,260.42)	(474,457.84)	1,078.5%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	693,261.58	0.00
Total, Restricted Balance		693,261.58	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,709,989.39	7,350,000.00	-15.6%
5) TOTAL, REVENUES			8,709,989.39	7,350,000.00	-15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,620,470.06	10,400.00	-99.4%
6) Capital Outlay		6000-6999	2,570,889.69	276,499.00	-89.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,275,993.15	3,287,560.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,467,352.90	3,574,459.00	-52.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,242,636.49	3,775,541.00	203.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,242,636.49	3,775,541.00	203.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,591,402.19	19,834,038.68	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,591,402.19	19,834,038.68	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,591,402.19	19,834,038.68	6.7%
2) Ending Balance, June 30 (E + F1e)			19,834,038.68	23,609,579.68	19.0%
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	10,310,156.28	10,310,156.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,523,882.40	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	13,299,423.40	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,863,495.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(219,690.26)		
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	190,233.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,834,038.68		
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)			19,834,038.68		
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	7,837,693.98	6,700,000.00	-14.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	694,895.55	650,000.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	177,399.86	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			8,709,989.39	7,350,000.00	-15.6%
TOTAL, REVENUES			8,709,989.39	7,350,000.00	-15.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,620,470.06	10,400.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,620,470.06	10,400.00	-99.4%
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	2,517,147.53	276,499.00	-89.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	53,742.16	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			2,570,889.69	276,499.00	-89.2%
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	1,041,405.20	976,560.00	-6.2%
Other Debt Service - Principal		7439	2,234,587.95	2,311,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,275,993.15	3,287,560.00	0.4%
TOTAL, EXPENDITURES			7,467,352.90	3,574,459.00	-52.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,709,989.39	7,350,000.00	-15.6%
5) TOTAL, REVENUES			8,709,989.39	7,350,000.00	-15.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,191,359.75	286,899.00	-93.2%
9) Other Outgo	9000-9999	Except 7600-7699	3,275,993.15	3,287,560.00	0.4%
10) TOTAL, EXPENDITURES			7,467,352.90	3,574,459.00	-52.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,242,636.49	3,775,541.00	203.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,242,636.49	3,775,541.00	203.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,591,402.19	19,834,038.68	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,591,402.19	19,834,038.68	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,591,402.19	19,834,038.68	6.7%
2) Ending Balance, June 30 (E + F1e)			19,834,038.68	23,609,579.68	19.0%
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	10,310,156.28	10,310,156.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,523,882.40	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	13,299,423.40	New
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	10,310,156.28	10,310,156.28
Total, Restricted Balance		10,310,156.28	10,310,156.28

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	60,899.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	22,383,390.88	0.00	-100.0%
5) TOTAL, REVENUES			22,444,289.96	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	19,041,234.79	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,041,234.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,403,055.17	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)			3,403,055.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,629,612.39	27,032,667.56	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,629,612.39	27,032,667.56	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,629,612.39	27,032,667.56	14.4%
2) Ending Balance, June 30 (E + F1e)			27,032,667.56	27,032,667.56	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	27,032,667.56	27,032,667.56	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	27,334,992.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(302,325.02)		
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			27,032,667.56		
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)			27,032,667.56		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	60,899.08	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,899.08	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,025,645.40	0.00	-100.0%
Unsecured Roll		8612	338,582.40	0.00	-100.0%
Prior Years' Taxes		8613	683,515.67	0.00	-100.0%
Supplemental Taxes		8614	1,370,472.69	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	755,701.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	209,472.88	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			22,383,390.88	0.00	-100.0%
TOTAL, REVENUES			22,444,289.96	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,503,170.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	9,538,064.79	0.00	-100.0%
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)			19,041,234.79	0.00	-100.0%
TOTAL, EXPENDITURES			19,041,234.79	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,899.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	22,383,390.88	0.00	-100.0%
5) TOTAL, REVENUES			22,444,289.96	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	19,041,234.79	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,041,234.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,403,055.17	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)			3,403,055.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,629,612.39	27,032,667.56	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,629,612.39	27,032,667.56	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,629,612.39	27,032,667.56	14.4%
2) Ending Balance, June 30 (E + F1e)			27,032,667.56	27,032,667.56	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	27,032,667.56	27,032,667.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	27,032,667.56	27,032,667.56
Total, Restricted Balance		27,032,667.56	27,032,667.56

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,429,959.51	4,818,146.00	-25.1%
5) TOTAL, REVENUES			6,429,959.51	4,818,146.00	-25.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	1,770,097.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,177,158.47	3,800,000.00	-26.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,177,158.47	5,570,097.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,252,801.04	(751,951.00)	-160.0%
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)			1,252,801.04	(751,951.00)	-160.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,870,121.58	7,122,922.62	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,121.58	7,122,922.62	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,870,121.58	7,122,922.62	21.3%
2) Ending Net Position, June 30 (E + F1e)			7,122,922.62	6,370,971.62	-10.6%
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	7,122,922.62	6,370,971.62	-10.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,435,342.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,234.88)		
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	18,950.84		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	86,296.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	337,958.42		
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			7,796,312.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	673,390.33		
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			673,390.33		
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)			7,122,922.62		
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	292,799.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,772.55	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,081,387.12	4,818,146.00	-20.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,429,959.51	4,818,146.00	-25.1%
TOTAL, REVENUES			6,429,959.51	4,818,146.00	-25.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	378,938.00	New
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	1,375,852.00	New
OPEB, Active Employees		3751-3752	0.00	15,307.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	1,770,097.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	5,177,158.47	3,800,000.00	-26.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,177,158.47	3,800,000.00	-26.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,177,158.47	5,570,097.00	7.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	6,429,959.51	4,818,146.00	-25.1%
5) TOTAL, REVENUES			6,429,959.51	4,818,146.00	-25.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,177,158.47	5,570,097.00	7.6%
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			5,177,158.47	5,570,097.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,252,801.04	(751,951.00)	-160.0%
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)			1,252,801.04	(751,951.00)	-160.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,870,121.58	7,122,922.62	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,121.58	7,122,922.62	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,870,121.58	7,122,922.62	21.3%
2) Ending Net Position, June 30 (E + F1e)			7,122,922.62	6,370,971.62	-10.6%
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	7,122,922.62	6,370,971.62	-10.6%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	(714.78)	0.00	-100.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			(714.78)	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(714.78)	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	(714.78)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	(714.78)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	(714.78)	New
2) Ending Net Position, June 30 (C + D1e)			(714.78)	(714.78)	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	(714.78)	(714.78)	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	64,627.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(714.78)		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			63,912.60		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	64,627.38		
4) TOTAL, LIABILITIES			64,627.38		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			(714.78)		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(714.78)	0.00	-100.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			(714.78)	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Supplemental Forms

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,555.24	14,483.83	14,212.55	14,212.55	14,123.82	14,574.82
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,555.24	14,483.83	14,212.55	14,212.55	14,123.82	14,574.82
5. District Funded County Program ADA						
a. County Community Schools	53.43	53.43	53.43	53.43	53.43	53.43
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)	53.43	53.43	53.43	53.43	53.43	53.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,608.67	14,537.26	14,265.98	14,265.98	14,177.25	14,628.25
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	35,587,508.00		35,587,508.00		3,465,510.36	32,121,997.64
Work in Progress	134,588,669.31	2,576,862.69	137,165,532.00	36,527,125.56		173,692,657.56
Total capital assets not being depreciated	170,176,177.31	2,576,862.69	172,753,040.00	36,527,125.56	3,465,510.36	205,814,655.20
Capital assets being depreciated:						
Land Improvements	61,594,085.84	(35,342.84)	61,558,743.00		24,777,595.26	36,781,147.74
Buildings	382,354,599.02		382,354,599.02		144,064,898.68	238,289,700.34
Equipment	58,896,510.34	589,467.66	59,485,978.00		45,363,352.39	14,122,625.61
Total capital assets being depreciated	502,845,195.20	554,124.82	503,399,320.02	0.00	214,205,846.33	289,193,473.69
Accumulated Depreciation for:						
Land Improvements	(30,754,381.20)		(30,754,381.20)			(30,754,381.20)
Buildings	(148,349,116.46)		(148,349,116.46)			(148,349,116.46)
Equipment	(45,096,291.51)	(90,487.49)	(45,186,779.00)			(45,186,779.00)
Total accumulated depreciation	(224,199,789.17)	(90,487.49)	(224,290,276.66)	0.00	0.00	(224,290,276.66)
Total capital assets being depreciated, net excluding lease and subscription assets	278,645,406.03	463,637.33	279,109,043.36	0.00	214,205,846.33	64,903,197.03
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	448,821,583.34	3,040,500.02	451,862,083.36	36,527,125.56	217,671,356.69	270,717,852.23
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,942,988.00		1,942,988.00			1,942,988.00
Equipment	4,229,067.38		4,229,067.38			4,229,067.38
Total capital assets being depreciated	6,172,055.38	0.00	6,172,055.38	0.00	0.00	6,172,055.38
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(456,321.00)		(456,321.00)			(456,321.00)
Equipment	(797,147.00)		(797,147.00)			(797,147.00)
Total accumulated depreciation	(1,253,468.00)	0.00	(1,253,468.00)	0.00	0.00	(1,253,468.00)
Total capital assets being depreciated, net excluding lease and subscription assets	4,918,587.38	0.00	4,918,587.38	0.00	0.00	4,918,587.38
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	4,918,587.38	0.00	4,918,587.38	0.00	0.00	4,918,587.38

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: TITLE I, BASIC	ESSA: TITLE I, BASIC	TITLE I - MIGRANT	TITLE I - MIGRANT SUMMER	ESSA: SCHOOL IMPROVEMENT FUNDS	ESSA: SCHOOL IMPROVEMENT FUNDS	ESSER: CARES ACT ESSER III FUNDS
FEDERAL CATALOG NUMBER	84.010	84.010	84.011	84.011	84.010	84.010	84.425
RESOURCE CODE	3010	3010	3060	3061	3182	3182	3213
REVENUE OBJECT	8290	8290	8285	8285	8290	8290	8290
LOCAL DESCRIPTION (if any)	2022-23	2023-24	2023-2024	2023-2024	2021-2022	2022-2023	2020-2021
AWARD							
1. Prior Year Carry over	1,285,664.05				333,978.33		
2. a. Current Year Award		9,227,050.00	899,296.00	281,767.00		356,701.00	52,171,464.00
b. Transferability (ESSA)							
c. Other Adjustments	(148.58)						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(148.58)	9,227,050.00	899,296.00	281,767.00	0.00	356,701.00	52,171,464.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,285,515.47	9,227,050.00	899,296.00	281,767.00	333,978.33	356,701.00	52,171,464.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	50,627.47					89,175.00	
6. Cash Received in Current Year	1,234,888.00	9,227,050.00	879,106.65	202,973.23	26,481.00	130,787.00	31,308,794.18
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,285,515.47	9,227,050.00	879,106.65	202,973.23	26,481.00	219,962.00	31,308,794.18
EXPENDITURES							
9. Donor-Authorized Expenditures	1,285,515.47	8,137,308.25	879,106.65	202,973.23	26,480.87	72,991.58	31,308,794.18
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,285,515.47	8,137,308.25	879,106.65	202,973.23	26,480.87	72,991.58	31,308,794.18
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,089,741.75	0.00	0.00	.13	146,970.42	0.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
a. Unearned Revenue						146,970.87	
b. Accounts Payable							
c. Accounts Receivable	0.00						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,089,741.75	20,189.35	78,793.77	307,497.46	283,709.42	20,862,669.82
15. If Carryover is allowed, enter line 14 amount here	0.00	1,089,741.75			0.00	283,709.42	20,862,669.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,285,515.47	9,227,050.00	879,106.65	202,973.23	26,481.00	72,991.13	31,308,794.18

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	GEER: CARES LEARNING LOSS MITIGATION SB98	ELO GRANT: ESSER II STATE RESERVE	ELO GRANT: ESSER III STATE RESERVE	ELO GRANT: ESSER III STATE RESERVE	ASES RATE INCREASE: ESSER III STATE RESERVE	SP ED: IDEA/ARP 611 LOCAL ASSISTANCE	SP ED: IDEA BASIC LOCAL ASSISTANCE PART B
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425	84.425	84.027	84.027
RESOURCE CODE	3214	3216	3218	3219	3225	3305	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8181
LOCAL DESCRIPTION (if any)	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2021-22	2023-24
AWARD							
1. Prior Year Carry over			1,358,266.00	2,341,417.00	849,668.75	343,710.44	
2. a. Current Year Award	11,639,538.00				1,495,000.00	0.00	3,128,658.00
b. Transferability (ESSA)						0.00	0.00
c. Other Adjustments						0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	11,639,538.00	0.00	0.00	0.00	1,495,000.00	0.00	3,128,658.00
3. Required Matching Funds/Other						0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	11,639,538.00	0.00	1,358,266.00	2,341,417.00	2,344,668.75	343,710.44	3,128,658.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			339,567.00	585,354.00	550,668.75	343,710.44	
6. Cash Received in Current Year	10,792,863.41						
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,792,863.41	0.00	339,567.00	585,354.00	550,668.75	343,710.44	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,792,863.41			9,522.23	740,178.00	343,710.44	2,500,773.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,792,863.41	0.00	0.00	9,522.23	740,178.00	343,710.44	2,500,773.33
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	339,567.00	575,831.77	(189,509.25)	0.00	(2,500,773.33)

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue			339,567.00	575,831.77			
b. Accounts Payable							
c. Accounts Receivable							2,500,773.33
14. Unused Grant Award Calculation (line 4 minus line 9)	846,674.59	0.00	1,358,266.00	2,331,894.77	1,604,490.75	0.00	627,884.67
15. If Carryover is allowed, enter line 14 amount here				2,331,894.77			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,792,863.41	0.00	0.00	9,522.23	550,668.75	343,710.44	2,500,773.33

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SP ED: IDEA PRESCHOOL, PART-B, SECTION 619	SP ED MENTAL HEALTH ALLOCATION PART B	SP ED: IDEA PRESCHOOL STAFF DEVELOPMENT, PART-B, SECTION 619	SP ED: IDEA QUALITY ASSURANCE	CARL PERKINS VOC ED-TECH SECONDARY	TITLE II- TEACHER QUALITY	TITLE II- TEACHER QUALITY
FEDERAL CATALOG NUMBER	84.173	84.027A	84.173A	84.027A	84.048	84.367	84.367
RESOURCE CODE	3315	3327	3345	3386	3550	4035	4035
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	2023-24	2021-22 & 2023- 24	2021-22, 2022-23, 2023-24	2019-20 & 2022- 23	2022-23	2021-2022	2022-2023
AWARD							
1. Prior Year Carry over		37,427.62	949.00	1,625.53		20,673.68	798,353.87
2. a. Current Year Award	42,389.00	186,841.00	435.00	15,000.00	272,285.00		
b. Transferability (ESSA)	0.00						
c. Other Adjustments	0.00						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	42,389.00	186,841.00	435.00	15,000.00	272,285.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	42,389.00	224,268.62	1,384.00	16,625.53	272,285.00	20,673.68	798,353.87
REVENUES							
5. Unearned Revenue Deferred from Prior Year	.06	37,427.62		1,625.53	30,899.83	20,673.68	26,218.29
6. Cash Received in Current Year	18,840.10		582.00	2,666.18	123,814.28		772,135.58
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	18,840.16	37,427.62	582.00	4,291.71	154,714.11	20,673.68	798,353.87
EXPENDITURES							
9. Donor-Authorized Expenditures	42,389.00	224,268.62	1,384.00	8,619.28	303,184.83	20,673.68	798,353.87
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	42,389.00	224,268.62	1,384.00	8,619.28	303,184.83	20,673.68	798,353.87
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,548.84)	(186,841.00)	(802.00)	(4,327.57)	(148,470.72)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	23,548.84	186,841.00	802.00	4,327.57	148,470.72		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	8,006.25	(30,899.83)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				8,006.25			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,389.00	224,268.62	1,384.00	8,619.28	303,184.83	20,673.68	798,353.87

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	TITLE II- TEACHER QUALITY	21ST CENTURY COMMUNITY LEARNING	21ST CENTURY COMMUNITY LEARNING	ESSA: TITLE IV, STU SUPP & ACAD ENRICH	ESSA: TITLE IV, STU SUPP & ACAD ENRICH	TITLE III: LEP	TITLE III: LEP
FEDERAL CATALOG NUMBER	84.367	84.287C	21ST CENTURY COMMUNITY LEARNING	84.424	84.424	84.365	84.365
RESOURCE CODE	4035	4124	4124	4127	4127	4203	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	2023-24	2022-2023	2023-2024	2022-23	2023-24	2022-23	2023-24
AWARD							
1. Prior Year Carry over		1,502,784.58		755,864.00		684,363.70	
2. a. Current Year Award	920,194.00		1,363,180.00		716,497.00		894,197.00
b. Transferability (ESSA)							
c. Other Adjustments						4,146.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	920,194.00	0.00	1,363,180.00	0.00	716,497.00	4,146.00	894,197.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	920,194.00	1,502,784.58	1,363,180.00	755,864.00	716,497.00	688,509.70	894,197.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	806,994.42	1,174,850.86	891,735.77	755,864.00	580,167.00	593,907.12	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	806,994.42	1,174,850.86	891,735.77	755,864.00	580,167.00	593,907.12	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	720,026.11	1,174,850.86	891,735.77	755,864.00	25,751.12	688,509.70	323,377.75
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	720,026.11	1,174,850.86	891,735.77	755,864.00	25,751.12	688,509.70	323,377.75
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
(line 8 minus line 9 plus line 12)	86,968.31	0.00	0.00	0.00	554,415.88	(94,602.58)	(323,377.75)
a. Unearned Revenue	86,968.31				554,417.37		
b. Accounts Payable							
c. Accounts Receivable						94,602.58	323,377.75
14. Unused Grant Award Calculation (line 4 minus line 9)	200,167.89	327,933.72	471,444.23	0.00	690,745.88	0.00	570,819.25
15. If Carryover is allowed, enter line 14 amount here	200,167.89	327,933.72	471,444.23		690,745.88		570,819.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	720,026.11	1,174,850.86	891,735.77	755,864.00	25,749.63	688,509.70	323,377.75

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	
FEDERAL PROGRAM NAME	INDIAN EDUCATION	AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH II	SP ED: WE CAN WORK- OTHER FEDERAL	TOTAL
FEDERAL CATALOG NUMBER	84.06		94.006	
RESOURCE CODE	4510	5634	5810	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	2023-2024	2021-2022	2023-24	
AWARD				
1. Prior Year Carry over		53,028.00		10,367,774.55
2. a. Current Year Award	1,363,180.00		50,000.00	85,023,672.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				3,997.42
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	1,363,180.00	0.00	50,000.00	85,027,669.42
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	1,363,180.00	53,028.00	50,000.00	95,395,443.97
REVENUES				
5. Unearned Revenue Deferred from Prior Year		53,028.00	0.00	2,128,975.67
6. Cash Received in Current Year			0.00	59,524,500.78
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	53,028.00	0.00	61,653,476.45
EXPENDITURES				
9. Donor-Authorized Expenditures	891,735.77		8,684.14	63,179,626.14
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	891,735.77	0.00	8,684.14	63,179,626.14
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts				

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	
(line 8 minus line 9 plus line 12)	(891,735.77)	53,028.00	(8,684.14)	(1,526,149.69)
a. Unearned Revenue				1,703,755.32
b. Accounts Payable				0.00
c. Accounts Receivable			8,684.14	3,291,427.93
14. Unused Grant Award Calculation				
(line 4 minus line 9)	471,444.23	53,028.00	41,315.86	32,215,817.83
15. If Carryover is allowed,				
enter line 14 amount here			0.00	26,837,132.98
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	0.00	53,028.00	8,684.14	63,241,149.06

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	ASES	CTE INITIATIVE: CA PARTNERSHIP ACADEMY	CTEIG PROGRAM	SP ED: WORKABILITY	AGRICULTURE CTE INCENTIVE	PARTNERSHIP ACADEMIES PROGRAM
RESOURCE CODE	6010	6010	6385	6387	6520	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	2022-2023	2023-2024	2020-21, 2022-23, 2023-24	2021-22, 2022-23, 2023-24	2023-24	2023-2024	2022-23 & 2023- 24
AWARD							
1. Prior Year Carry over	1,044,956.32		246,747.00	978,833.53	0.00		57,841.22
2. a. Current Year Award		3,738,134.00	255,148.00	1,190,172.00	73,125.00	7,444.00	170,201.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	3,738,134.00	255,148.00	1,190,172.00	73,125.00	7,444.00	170,201.00
3. Required Matching Funds/Other			610,385.80				646,902.70
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,044,956.32	3,738,134.00	1,112,280.80	2,169,005.53	73,125.00	7,444.00	874,944.92
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,759,473.66		121,391.36	794,995.55			
6. Cash Received in Current Year	544,146.63	2,774,236.40	309,785.00	1,292,817.49	6,749.36	7,322.97	147,079.64
7. Contributed Matching Funds			610,385.80				646,902.70
8. Total Available (sum lines 5, 6, & 7)	2,303,620.29	2,774,236.40	1,041,562.16	2,087,813.04	6,749.36	7,322.97	793,982.34
EXPENDITURES							
9. Donor-Authorized Expenditures	1,075,757.27	2,508,599.18	979,128.91	1,539,560.24	60,753.36	7,444.00	832,513.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,075,757.27	2,508,599.18	979,128.91	1,539,560.24	60,753.36	7,444.00	832,513.09
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,227,863.02	265,637.22	62,433.25	548,252.80	(54,004.00)	(121.03)	(38,530.75)
a. Unearned Revenue			62,433.25	548,252.80			
b. Accounts Payable							

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
c. Accounts Receivable					54,004.00	121.03	38,530.75
14. Unused Grant Award Calculation (line 4 minus line 9)	(30,800.95)	1,229,534.82	133,151.89	629,445.29	12,371.64	0.00	42,431.83
15. If Carryover is allowed, enter line 14 amount here			120,380.70	629,445.29	0.00		40,882.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,303,620.29	2,774,236.40	368,743.11	1,539,560.24	60,753.36	7,444.00	185,610.39

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		008
STATE PROGRAM NAME	EARLY LITERACY SUPPORT GRANT	TOTAL
RESOURCE CODE	7810	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	686,271.00	3,014,649.07
2. a. Current Year Award		5,434,224.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	5,434,224.00
3. Required Matching Funds/Other		1,257,288.50
4. Total Available Award	686,271.00	9,706,161.57
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	48,131.99	2,723,992.56
6. Cash Received in Current Year		5,082,137.49
7. Contributed Matching Funds		1,257,288.50
8. Total Available (sum lines 5, 6, & 7)	48,131.99	9,063,418.55
EXPENDITURES		
9. Donor-Authorized Expenditures	518,211.14	7,521,967.19
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	518,211.14	7,521,967.19
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Unearned Revenue	(470,079.15)	1,541,451.36
b. Accounts Payable		610,686.05
c. Accounts Receivable		0.00
	470,079.15	562,734.93

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		008	
14. Unused Grant Award Calculation (line 4 minus line 9)		168,059.86	2,184,194.38
15. If Carryover is allowed, enter line 14 amount here			790,708.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		518,211.14	7,758,178.93

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	9083	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	817,561.01	817,561.01
b. Other Adjustments	4,626,014.15	4,626,014.15
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,443,575.16	5,443,575.16
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,443,575.16	5,443,575.16
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,443,575.16	5,443,575.16
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,443,575.16	5,443,575.16
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	5,443,575.16	5,443,575.16
EXPENDITURES		
10. Donor-Authorized Expenditures	315,228.91	315,228.91
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures		

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FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001	
(line 10 plus line 11)		315,228.91	315,228.91
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		5,128,346.25	5,128,346.25

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	EXPANDED LEARNING OPPORTUNITIES		EXPANDED LEARNING OPPORTUNITIES	LITERACY COACHES AND READING SPECIALISTS	EDUCATOR EFFECTIVENESS BLOCK GRANT	LOTTERY INSTRUCTIONAL MATERIALS	CA COMMUNITY SCHOOLS PARTNERSHIP ACT- PLANNING
RESOURCE CODE	2600	2600	2600	6211	6266	6300	6331
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)	2021-2022	2022-2023	2023-2024	2022-23 & 2023- 24	2021-2022		2021-2022
AWARD							
1. Prior Year Restricted Ending Balance	8,473,556.88	19,646,217.00	20,087,902.00	2,839,432.00	3,197,133.24	194,527.13	180,000.00
2. a. Current Year Award				3,058,280.00		1,623,943.99	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	3,058,280.00	0.00	1,623,943.99	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,473,556.88	19,646,217.00	20,087,902.00	5,897,712.00	3,197,133.24	1,818,471.12	180,000.00
REVENUES							
5. Cash Received in Current Year			20,087,902.00	3,058,280.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(20,087,902.00)	0.00	0.00	1,623,943.99	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(20,087,902.00)	0.00	0.00	1,623,943.99	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	3,058,280.00	0.00	1,623,943.99	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,473,556.88	19,646,217.00		259,043.24	743,856.49	1,519,666.35	2,467.77
11. Non Donor-Authorized Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	8,473,556.88	19,646,217.00	0.00	259,043.24	743,856.49	1,519,666.35	2,467.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	20,087,902.00	5,638,668.76	2,453,276.75	298,804.77	177,532.23

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SP ED: LOW INCIDENCE EQUIP	SP ED: MENTAL HEALTH	SP ED: EALY INTERVENTION PRESCHOOL	ARTS, MUSIC, & INSTRUCTIONAL BLOCK GRANT	ARTS AND MUSIC IN SCHOOLS (AMS)-FUNDING GUARANTEE AND ACCOUNTABILITY ACT (PROP 2	CHILD NUTRITION: KITCHEN INFRASTRUCTURE UPGRADE FUNDS	7029 - CHILD NUTRITION: FOOD SERVICE STAFF TRAINING FUNDS
RESOURCE CODE	6531	6546	6547	6762	6770	7028	7029
REVENUE OBJECT	8791	8590	8590	8590	8590	8520	8520
LOCAL DESCRIPTION (if any)				2022-2023	2023-2024	2021-2022	2021-2022
AWARD							
1. Prior Year Restricted							
Ending Balance	936,699.15	1,788,614.52	1,406,108.00	1,822,139.00		477,766.11	161,644.00
2. a. Current Year Award	267,376.00	1,165,910.00	690,691.00		3,025,041.00		
b. Other Adjustments			(1,165.00)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	267,376.00	1,165,910.00	689,526.00	0.00	3,025,041.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,204,075.15	2,954,524.52	2,095,634.00	1,822,139.00	3,025,041.00	477,766.11	161,644.00
REVENUES							
5. Cash Received in Current Year	267,376.00	1,165,910.00	690,691.00	196,307.50	3,025,041.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments			(1,165.00)				
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	(196,307.50)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	(196,307.50)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	267,376.00	1,165,910.00	690,691.00	0.00	3,025,041.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	50,558.54	1,582,599.02	4,725.45	1,028,497.05		477,766.11	161,644.00
11. Non Donor-Authorized							
Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	50,558.54	1,582,599.02	4,725.45	1,028,497.05	0.00	477,766.11	161,644.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,153,516.61	1,371,925.50	2,090,908.55	793,641.95	3,025,041.00	0.00	0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	CHILD NUTRITION: KITCHEN INFRASTRUCTURE AND TRAINING FUNDS - 2022 KIT FUNDS	LEARNING COMMUNITY FOR SCH SUCCESS	CLASSIFIED SCH EMP PRO DEV	LCFF EQUITY MULTIPLIER	A-G LEARNING LOSS MITIGATION	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ONGOING & MAJOR MAINT
RESOURCE CODE	7032	7085	7311	7399	7413	7435	8150
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8984
LOCAL DESCRIPTION (if any)	2022-2023			2023-2024		2022-2023	
AWARD							
1. Prior Year Restricted							
Ending Balance	1,034,812.00	1,459,400.91	82,681.83		409,717.06	32,721,456.00	1,617,036.76
2. a. Current Year Award				204,206.00			
b. Other Adjustments		(880,835.05)				(4,683,711.00)	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	(880,835.05)	0.00	204,206.00	0.00	(4,683,711.00)	0.00
3. Required Matching Funds/Other							10,881,917.06
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,034,812.00	578,565.86	82,681.83	204,206.00	409,717.06	28,037,745.00	12,498,953.82
REVENUES							
5. Cash Received in Current Year				204,206.00		28,178.66	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receiv able							
(line 2c minus lines 5 & 6)	0.00	(880,835.05)	0.00	0.00	0.00	(4,711,889.66)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	(880,835.05)	0.00	0.00	0.00	(4,711,889.66)	0.00
8. Contributed Matching Funds							10,881,917.06
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	(880,835.05)	0.00	204,206.00	0.00	(4,683,711.00)	10,881,917.06
EXPENDITURES							
10. Donor-Authorized Expenditures		578,565.86	0.00		242,218.52		11,281,917.06
11. Non Donor-Authorized							
Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	0.00	578,565.86	0.00	0.00	242,218.52	0.00	11,281,917.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,034,812.00	0.00	82,681.83	204,206.00	167,498.54	28,037,745.00	1,217,036.76

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	98,536,843.59
2. a. Current Year Award	10,035,447.99
b. Other Adjustments	(5,565,711.05)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	4,469,736.94
3. Required Matching Funds/Other	10,881,917.06
4. Total Available Award	
(sum lines 1, 2c, & 3)	113,888,497.59
REVENUES	
5. Cash Received in Current Year	28,723,892.16
6. Amounts Included in Line 5 for	
Prior Year Adjustments	(1,165.00)
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	(24,252,990.22)
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	(24,252,990.22)
8. Contributed Matching Funds	10,881,917.06
9. Total Available	
(sum lines 5, 7c, & 8)	15,352,819.00
EXPENDITURES	
10. Donor-Authorized Expenditures	46,053,299.34
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	46,053,299.34
RESTRICTED ENDING BALANCE	

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	
13. Current Year (line 4 minus line 10)	67,835,198.25

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	DESERT FOUNDATION OF ACADEMIES	MICROSOFT SETTLEMENT	CV EDUCATION FOUNDATION	PALM SPRINGS FRIENDS OF PHILHARMONIC	CATCH A DREAM	ANDERSON GRANT	DIGITAL ADVANTAGE INITIATIVE
RESOURCE CODE	9013	9016	9017	9019	9023	9028	9030
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	6,111.99	36.38	1,161,051.67	346.33	5,968.90	67,797.99	16,168.02
2. a. Current Year Award			770,000.00	17,500.00		254,420.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	770,000.00	17,500.00	0.00	254,420.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	6,111.99	36.38	1,931,051.67	17,846.33	5,968.90	322,217.99	16,168.02
REVENUES							
5. Cash Received in Current Year			770,000.00	17,500.00		254,420.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	770,000.00	17,500.00	0.00	254,420.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			12,154.46	10,870.19		166,520.85	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	0.00	12,154.46	10,870.19	0.00	166,520.85	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	6,111.99	36.38	1,918,897.21	6,976.14	5,968.90	155,697.14	16,168.02

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	MOCKINGBIRD FOUNDATION	CHILDREN'S & FAMILY COMM. - SCH READINESS	MISC. FOLLOW UP GRANTS	CDBG	CALIF. TABLE GRAPE COMMISSION	THE CALIFORNIA ENDOWMENT	THE CHAMPION FOUNDATION - HEADSTART
RESOURCE CODE	9033	9035	9038	9043	9044	9048	9053
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,000.00	14,542.53	2,000.00	3,049.98	2,552.38	6,621.22	15,170.71
2. a. Current Year Award		6,000.00		96,255.37			
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	6,000.00	0.00	96,255.37	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,000.00	20,542.53	2,000.00	99,305.35	2,552.38	6,621.22	15,170.71
REVENUES							
5. Cash Received in Current Year		6,000.00					
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	96,255.37	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	96,255.37	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	6,000.00	0.00	96,255.37	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		14,300.67		96,255.37			
11. Non Donor-Authorized							
Expenditures							

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	0.00	14,300.67	0.00	96,255.37	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,000.00	6,241.86	2,000.00	3,049.98	2,552.38	6,621.22	15,170.71

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	WEYERHAEUSER COMPANY FOUNDATION	REGIONAL ACCESS PROJECT FOUNDATION- 21ST CENTURY	CVHS MARIACHI - ASSETS	COACHELLA VALLEY ECONOMIC PARTNERSHIP	COACHELLA VALLEY PROJECT LEAN GRANT	TITLE III TRANSFER	THE HUMANA FOUNDATION
RESOURCE CODE	9059	9062	9063	9068	9069	9070	9072
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	919.77	13,735.73		7,500.00	3,089.83	833,925.46	9,283.91
2. a. Current Year Award			17,000.00				
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	17,000.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	919.77	13,735.73	17,000.00	7,500.00	3,089.83	833,925.46	9,283.91
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	17,000.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	17,000.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	17,000.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized							
Expenditures							

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	919.77	13,735.73	17,000.00	7,500.00	3,089.83	833,925.46	9,283.91

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	
LOCAL PROGRAM NAME	GOLDENVOICE	RURAL COMMUNITY ASSISTANCE CORPORATION	CALIFORNIA COLLABORATIVE FOR EDUCATIONAL EXCELLENCE	LOCAL DONATIONS	CVHS MODERNIZATION	TOTAL
RESOURCE CODE	9076	9079	9084	9099	9409	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	702,025.00	164.45		204,922.82		3,077,985.07
2. a. Current Year Award	243,101.25		70,000.00		24,247.00	1,498,523.62
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	243,101.25	0.00	70,000.00	0.00	24,247.00	1,498,523.62
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	945,126.25	164.45	70,000.00	204,922.82	24,247.00	4,576,508.69
REVENUES						
5. Cash Received in Current Year						1,047,920.00
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	243,101.25	0.00	70,000.00	0.00	24,247.00	450,603.62
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	243,101.25	0.00	70,000.00	0.00	24,247.00	450,603.62
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	243,101.25	0.00	70,000.00	0.00	24,247.00	1,498,523.62
EXPENDITURES						
10. Donor-Authorized Expenditures				125,143.83		425,245.37
11. Non Donor-Authorized						

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	
Expenditures						0.00
12. Total Expenditures						
(line 10 plus line 11)	0.00	0.00	0.00	125,143.83	0.00	425,245.37
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	945,126.25	164.45	70,000.00	79,778.99	24,247.00	4,151,263.32

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	139,066,757.66	301	294,318.77	303	138,772,438.89	305	1,502,671.17		307	137,269,767.72	309
2000 - Classified Salaries	59,376,078.47	311	113,409.51	313	59,262,668.96	315	9,854,198.89		317	49,408,470.07	319
3000 - Employee Benefits	107,094,716.53	321	1,075,649.29	323	106,019,067.24	325	6,656,398.06		327	99,362,669.18	329
4000 - Books, Supplies Equip Replace. (6500)	15,182,521.68	331	114,285.10	333	15,068,236.58	335	5,640,846.16		337	9,427,390.42	339
5000 - Services . . . & 7300 - Indirect Costs	45,038,937.76	341	2,837,681.36	343	42,201,256.40	345	4,229,572.83		347	37,971,683.57	349
TOTAL					361,323,668.07	365	TOTAL			333,439,980.96	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	116,666,096.12	375
2. Salaries of Instructional Aides Per EC 41011.	2100	16,459,402.76	380
3. STRS.	3101 & 3102	30,162,890.58	382
4. PERS.	3201 & 3202	4,742,208.85	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,274,539.35	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	24,911,735.49	385
7. Unemployment Insurance.	3501 & 3502	67,832.82	390
8. Workers' Compensation Insurance.	3601 & 3602	6,487,184.44	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	942,728.76	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		203,714,619.17	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		229,584.14	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		2,146,763.77	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		201,338,271.26	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.		60.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	60.38%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	333,439,980.96	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	273,647,101.00	(1,684,949.00)	271,962,152.00		9,503,170.00	262,458,982.00	7,141,434.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	32,945,262.00	(1,837,516.00)	31,107,746.00		2,154,000.00	28,953,746.00	2,295,000.00
Leases Payable	7,402,378.79	36,762.21	7,439,141.00		589,652.61	6,849,488.39	658,762.19
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00	79,504,468.00	79,504,468.00	0.00	
Compensated Absences Payable	4,924,546.93	223,912.07	5,148,459.00		753,867.94	4,394,591.06	
Subscription Liability		366,824.00	366,824.00			366,824.00	
Governmental activities long-term liabilities	318,919,288.72	(2,894,966.72)	316,024,322.00	79,504,468.00	92,505,158.55	303,023,631.45	10,095,196.19
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2022-23 Actual			2023-24 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	149,461,124.84		149,461,124.84			154,817,201.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,729.71		14,729.71			14,608.67
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2023-24 P2 Report			2024-25 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	14,608.67		14,608.67	14,265.98		14,265.98
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)			14,608.67			14,265.98
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2023-24 Actual			2024-25 Budget		
1. Homeowners' Exemption (Object 8021)	249,521.22		249,521.22	243,340.00		243,340.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	32,799,134.75		32,799,134.75	29,520,325.00		29,520,325.00
5. Unsecured Roll Taxes (Object 8042)	1,711,743.87		1,711,743.87	1,331,600.00		1,331,600.00
6. Prior Years' Taxes (Object 8043)	2,048,239.63		2,048,239.63	1,457,988.00		1,457,988.00
7. Supplemental Taxes (Object 8044)	2,149,415.17		2,149,415.17	797,668.00		797,668.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,185,469.49)		(3,185,469.49)	(2,678,248.00)		(2,678,248.00)

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	19,951,260.24		19,951,260.24	15,638,159.00		15,638,159.00
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)	55,723,845.39	0.00	55,723,845.39	46,310,832.00	0.00	46,310,832.00
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)	55,723,845.39	0.00	55,723,845.39	46,310,832.00	0.00	46,310,832.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,045,130.02			3,254,191.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	11,281,917.06		11,281,917.06	12,110,617.00		12,110,617.00
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)	11,281,917.06	0.00	14,327,047.08	12,110,617.00	0.00	15,364,808.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	199,119,309.00		199,119,309.00	200,697,847.00		200,697,847.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(345,109.61)		(345,109.61)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	198,774,199.39	0.00	198,774,199.39	200,697,847.00	0.00	200,697,847.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	397,230,405.12		397,230,405.12	356,871,525.00		356,871,525.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,784,994.47		7,784,994.47	200,000.00		200,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			149,461,124.84			154,817,201.75
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9918			0.9765
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			154,817,201.75			156,651,677.22
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			55,723,845.39			46,310,832.00
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)			1,753,040.40			1,711,917.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			113,420,403.44			125,705,653.22
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			113,420,403.44			125,705,653.22
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])			3,381,185.16			96,456.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			59,105,030.55			46,407,288.53
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)			110,039,218.28			125,609,196.69
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			59,105,030.55			
b. State Subventions (Line D8)			110,039,218.28			
c. Less: Excluded Appropriations (Line C23)			14,327,047.08			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			154,817,201.75			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			154,817,201.75			156,651,677.22
12. Appropriations Subject to the Limit (Line D9d)			154,817,201.75			

[illegible]

COACHELLA VALLEY UNIFIED SCHOOL DISTRICT

BOARD RESOLUTION NO. 2025-06

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

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

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

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

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limit for the 2024-25 fiscal year are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for 2024-25 fiscal year does not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

ADOPTED this 12th day of September 2024.

Silvia Paz,
Clerk of the Board of Trustees

Dr. Esparza,
Superintendent

Date: _____

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 13,462,726.39
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) 291,198,845.38

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) 4.62%

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) 12,934,887.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,918,611.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	93,050.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	23,647.26
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,424,389.76
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)	20,394,586.07
9. Carry-Forward Adjustment (Part IV, Line F)	2,281,746.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,676,332.52
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	235,911,980.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,492,478.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,284,444.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	49,702.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,067.34
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,157,889.02
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)	266,575.44
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)	342,332.18
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)	29,406,557.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,332,319.32
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,346,552.29
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,527,542.02
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,182,704.99
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)	366,306,146.83
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)	5.57%
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)	6.19%

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)	20,394,586.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	239,098.33
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 (5.01%) times Part III, Line B19); zero if negative	2,281,746.45
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.01%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.20%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,281,746.45
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)	2,281,746.45

Approved
indirect cost
rate: 5.01%

Highest rate
used in any
program: 7.20%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	18,964,108.54	1,155,680.34	6.09%
01	3010	8,973,263.23	449,560.49	5.01%
01	3060	837,164.70	41,941.95	5.01%
01	3061	193,289.43	9,683.80	5.01%
01	3182	94,726.64	4,745.81	5.01%
01	3213	23,000,284.83	1,655,613.67	7.20%
01	3225	704,931.42	35,246.58	5.00%
01	3386	8,208.06	411.22	5.01%
01	3550	97,754.73	4,887.74	5.00%
01	4035	1,465,625.80	73,427.86	5.01%
01	4124	1,965,869.33	98,293.47	5.00%
01	4127	744,324.46	37,290.66	5.01%
01	4203	964,577.59	47,309.86	4.90%
01	4510	11,000.00	551.10	5.01%
01	6010	3,411,364.39	170,568.22	5.00%
01	6211	246,684.35	12,358.89	5.01%
01	6266	708,367.29	35,489.20	5.01%
01	6331	2,350.03	117.74	5.01%
01	6385	947,887.56	16,908.85	1.78%
01	6387	1,439,561.11	72,122.02	5.01%
01	6520	57,854.83	2,898.53	5.01%
01	6546	1,507,093.63	75,505.39	5.01%
01	6547	4,500.00	225.45	5.01%
01	6762	979,427.72	49,069.33	5.01%
01	7085	369,532.29	18,513.57	5.01%
01	7412	528,653.01	26,485.52	5.01%
01	7413	230,662.34	11,556.18	5.01%
01	7810	344,930.14	17,281.00	5.01%
12	6053	484,123.33	24,254.58	5.01%
12	6105	2,371,356.07	118,756.54	5.01%
12	7810	53,642.08	2,687.47	5.01%
13	5310	9,148,862.39	458,358.01	5.01%
13	5320	2,816,174.15	141,090.32	5.01%
13	5330	217,960.48	10,919.82	5.01%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		194,527.13	194,527.13
2. State Lottery Revenue	8560	3,142,941.80		1,623,943.99	4,766,885.79
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,142,941.80	0.00	1,818,471.12	4,961,412.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,442,716.35	1,442,716.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,142,941.80			3,142,941.80
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			76,950.00	76,950.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,142,941.80	0.00	1,519,666.35	4,662,608.15
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	298,804.77	298,804.77
D. COMMENTS:					
Edmentum digital course software and professional development.					

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.

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	385,827,050.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	62,299,441.47
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	5,067.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,202,506.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	822,744.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	22,934.01
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,453,251.99
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				312,074,357.10
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				14,537.26
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,467.21

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.)	283,897,777.47	19,360.02
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)	283,897,777.47	19,360.02
B. Required effort (Line A.2 times 90%)	255,507,999.72	17,424.02
C. Current year expenditures (Line I.E and Line II.B)	312,074,357.10	21,467.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	16,345.33	385,744.91	402,090.24	22,345.81		424,436.05
1110	Regular Education, K-12	214,626,748.85	41,685,952.67	256,312,701.52	14,244,351.66		270,557,053.18
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,399,210.98	557,770.42	2,956,981.40	164,331.63		3,121,313.03
3300	Independent Study Centers	2,341,816.28	72,052.07	2,413,868.35	134,148.60		2,548,016.95
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	96,306.54	0.00	96,306.54	5,352.15		101,658.69
3800	Career Technical Education	6,192,200.13	1,132,568.30	7,324,768.43	407,067.53		7,731,835.96
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	180,852.31	0.00	180,852.31	10,050.71		190,903.02
5000-5999	Special Education	65,950,300.48	7,306,736.80	73,257,037.28	4,071,195.05		77,328,232.33
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	711,399.45	429,539.63	1,140,939.08	63,406.68		1,204,345.76
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	5,086.24	0.00	5,086.24	282.66		5,368.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					569,514.05	569,514.05
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					17,958,001.12	17,958,001.12
----	Other Outgo					2,262,702.65	2,262,702.65
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		976,052.23	976,052.23	1,603,683.39		2,579,735.62
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(756,066.74)		(756,066.74)
----	Total General Fund and Charter Schools Funds Expenditures	292,520,266.59	52,546,417.03	345,066,683.62	19,970,149.13	20,790,217.82	385,827,050.57

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	14,300.67	0.00	0.00	0.00	0.00	0.00	0.00			2,044.66	0.00	16,345.33
1110	Regular Education, K-12	179,438,111.20	4,053,540.52	1,969,920.36	13,593,110.58	10,486,750.71	285,128.25	49,702.33			4,750,484.90	0.00	214,626,748.85
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,080,668.27	0.00	0.00	171,464.13	0.00	0.00	0.00			147,078.58	0.00	2,399,210.98
3300	Independent Study Centers	2,082,145.91	28,115.46	0.00	231,554.91	0.00	0.00	0.00			0.00	0.00	2,341,816.28
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	96,306.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	96,306.54
3800	Career Technical Education	5,232,632.27	189,461.09	0.00	764,083.82	2,350.03	0.00	0.00			3,672.92	0.00	6,192,200.13
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	180,714.31	138.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	180,852.31
5000-5999	Special Education	47,324,961.65	1,330,043.84	0.00	311,782.30	12,201,036.31	4,779,369.64	0.00			3,106.74	0.00	65,950,300.48
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	384,607.13	157,602.63	101,286.23	0.00	16,109.07	0.00	0.00	0.00	51,794.39	0.00	0.00	711,399.45
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		5,067.34	0.00	18.90	0.00	5,086.24
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		236,834,447.95	5,758,901.54	2,071,206.59	15,071,995.74	22,706,246.12	5,064,497.89	49,702.33	5,067.34	51,794.39	4,906,406.70	0.00	292,520,266.59

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	26,757.16	240,909.61	118,078.14	385,744.91
1110	Regular Education, K-12	11,117,422.86	19,823,418.93	10,745,110.88	41,685,952.67
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	19,324.50	412,987.89	125,458.03	557,770.42
3300	Independent Study Centers	3,220.75	68,831.32	0.00	72,052.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	375,423.83	757,144.47	0.00	1,132,568.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,371,045.94	4,233,125.92	702,564.94	7,306,736.80
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	154,214.37	275,325.26	0.00	429,539.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	653,897.50	0.00	653,897.50
- -	Child Development (Fund 12)	115,660.78	206,493.95	0.00	322,154.73
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		14,183,070.19	26,672,134.85	11,691,211.99	52,546,417.03

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,181,536.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	93,050.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,190,686.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,260,943.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,726,215.86
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	292,520,266.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	52,546,417.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	345,066,683.62
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,346,552.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,527,542.02
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,006,514.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	27,880,608.45
D.	Total Direct Charged and Allocated Costs (B3 + C5)	372,947,292.07
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.56%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	569,514.05				569,514.05
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			17,958,001.12		17,958,001.12
Other Outgo (Objects 1000 - 7999)				2,262,702.65	2,262,702.65
Total Other Costs	569,514.05	0.00	17,958,001.12	2,262,702.65	20,790,217.82

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,217,443.32	13,988.25	11,358,943.53	1,592,695.09	26,672,134.85	0.00	11,691,211.99
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	7.00			7.00	7.00		80.00
1110 Regular Education, K-12	576.00	1.00	576.00	576.00	576.00		7,280.00
3100 Alternative Schools							
3200 Continuation Schools	12.00				12.00		85.00
3300 Independent Study Centers	2.00				2.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	22.00		22.00		22.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	123.00		123.00	123.00	123.00		476.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational	8.00		8.00	8.00	8.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					19.00		
-- Child Development (Fund 12)	6.00		6.00	6.00	6.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	756.00	1.00	735.00	720.00	775.00	0.00	7,921.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	145,072.87	0.00	0.00	(756,066.74)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation							1,308,784.79	595,347.66
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,430.79	0.00	0.00	(1.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,650.40
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	133,839.81	0.00	145,698.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							121,930.02	241,187.53
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(281,343.47)	610,368.15	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							197,702.39	1,128,034.11
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	155.92
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,988,694.32	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	2,988,694.32
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							337,958.42	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

33 73676 0000000
Form SIAA
E8AWFEAX4Z(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	281,343.47	(281,343.47)	756,066.74	(756,067.74)	400,000.00	400,000.00	4,955,069.94	4,955,069.94

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,069.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	19,112,664.90		19,112,664.90
2000-2999	Classified Salaries	2,147,690.42	0.00	0.00	0.00	108,238.68	12,524,651.27		14,780,580.37
3000-3999	Employee Benefits	1,676,367.66	0.00	0.00	0.00	107,902.51	20,149,052.99		21,933,323.16
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	311,440.60		520,157.86
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	4,500.00	8,692,336.64		8,785,194.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	746,967.30	0.00	0.00	0.00	0.00	71,412.75		818,380.05
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,868,100.14	0.00	0.00	0.00	220,641.19	60,861,559.15	0.00	65,950,300.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,815.14		79,040.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,306,736.75							7,306,736.75
	Total Indirect Costs and PCR Allocations	7,306,736.75	0.00	0.00	0.00	225.45	78,815.14	0.00	7,385,777.34
	TOTAL COSTS	12,174,836.89	0.00	0.00	0.00	220,866.64	60,940,374.29	0.00	73,336,077.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	962,953.41		962,953.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	20,407.05	1,134,012.25		1,154,419.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	21,981.95	1,370,528.81		1,392,510.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,427.62		37,427.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,408,920.98		1,408,920.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	746,967.30	0.00	0.00	0.00	0.00	0.00		746,967.30
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	746,967.30	0.00	0.00	0.00	42,389.00	4,913,843.07	0.00	5,703,199.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	411.22		411.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	411.22	0.00	411.22
	TOTAL BEFORE OBJECT 8980	746,967.30	0.00	0.00	0.00	42,389.00	4,914,254.29	0.00	5,703,610.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								201,089.40
	TOTAL COSTS								5,502,521.19
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	18,149,711.49		18,149,711.49

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,147,690.42	0.00	0.00	0.00	87,831.63	11,390,639.02		13,626,161.07
3000-3999	Employee Benefits	1,676,367.66	0.00	0.00	0.00	85,920.56	18,778,524.18		20,540,812.40
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	274,012.98		482,730.24
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	4,500.00	7,283,415.66		7,376,273.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	71,412.75		71,412.75
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,121,132.84	0.00	0.00	0.00	178,252.19	55,947,716.08	0.00	60,247,101.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,403.92		78,629.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,306,736.75							7,306,736.75
	Total Indirect Costs and PCR Allocations	7,306,736.75	0.00	0.00	0.00	225.45	78,403.92	0.00	7,385,366.12
	TOTAL BEFORE OBJECT 8980	11,427,869.59	0.00	0.00	0.00	178,477.64	56,026,120.00	0.00	67,632,467.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								201,089.40
	TOTAL COSTS								67,833,556.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,186,466.29		1,186,466.29
2000-2999	Classified Salaries	2,147,359.74	0.00	0.00	0.00	0.00	535,159.92		2,682,519.66
3000-3999	Employee Benefits	1,676,325.34	0.00	0.00	0.00	0.00	910,608.42		2,586,933.76
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	94,536.95		303,254.21
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	0.00	96,664.13		185,021.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	29,027.83		29,027.83
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,120,759.84	0.00	0.00	0.00	0.00	2,852,463.54	0.00	6,973,223.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,120,759.84	0.00	0.00	0.00	0.00	2,852,463.54	0.00	6,973,223.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								201,089.40
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								37,203,089.46
	TOTAL COSTS								44,377,402.24

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	56,596,455.70	36,688,723.66
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)	0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	56,596,455.70	36,688,723.66

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	2,007.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	2,007.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

SELPA: **Riverside County (AN)**

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

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

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

SELPA: Riverside County (AN)

		Actual Expenditures (LE-CY Worksheet) FY 2023-24	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	73,336,077.82		
	b. Less: Expenditures paid from federal sources	5,502,521.19		
	c. Expenditures paid from state and local sources	67,833,556.63		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	67,833,556.63	0.00	67,833,556.63
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2023-24	FY must be entered Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	73,336,077.82		
	b. Less: Expenditures paid from federal sources	5,502,521.19		
	c. Expenditures paid from state and local sources	67,833,556.63		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	67,833,556.63	0.00	
	d. Special education unduplicated pupil count	2,069.00		
	e. Per capita state and local expenditures (A2c/A2d)	32,785.67	0.00	32,785.67
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.				

B. LOCAL EXPENDITURES ONLY METHOD

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

33 73676 0000000
Report SEMA
E8AWFEAX4Z(2023-24)

SELPA: Riverside County (AN)

		Actual	FY must be entered Comparison Year	Difference
		FY 2023-24		
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	44,377,402.24		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	44,377,402.24	0.00	44,377,402.24
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.				
		Actual	FY must be entered Comparison Year	Difference
		FY 2023-24		
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	44,377,402.24		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	44,377,402.24	0.00	
	b. Special education unduplicated pupil count	2,069.00		
	c. Per capita local expenditures(B2a/ B2b)	21,448.72	0.00	21,448.72

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Ana Alvarado

Contact Name

Director of Budget

Title

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Telephone Number

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Email Address

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuvview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Meniffee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

SELPA:

Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,069.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	256,107.00	19,244,462.00		19,500,569.00
2000-2999	Classified Salaries	2,187,345.00	0.00	0.00	0.00	648,373.00	13,023,678.00		15,859,396.00
3000-3999	Employee Benefits	1,830,565.00	0.00	0.00	0.00	552,794.00	20,595,513.00		22,978,872.00
4000-4999	Books and Supplies	150,000.00	0.00	0.00	0.00	421,816.00	885,658.00		1,457,474.00
5000-5999	Services and Other Operating Expenditures	12,000.00	0.00	0.00	0.00	171,029.00	6,836,774.00		7,019,803.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	100,000.00	61,000.00		161,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,179,910.00	0.00	0.00	0.00	2,150,119.00	60,647,085.00	0.00	66,977,114.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	121,037.00	122,069.00		243,106.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	121,037.00	122,069.00	0.00	243,106.00
	TOTAL COSTS	4,179,910.00	0.00	0.00	0.00	2,271,156.00	60,769,154.00	0.00	67,220,220.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	256,107.00	17,978,437.00		18,234,544.00
2000-2999	Classified Salaries	2,187,345.00	0.00	0.00	0.00	630,292.00	11,826,047.00		14,643,684.00
3000-3999	Employee Benefits	1,830,565.00	0.00	0.00	0.00	534,099.00	19,179,554.00		21,544,218.00
4000-4999	Books and Supplies	150,000.00	0.00	0.00	0.00	421,816.00	885,658.00		1,457,474.00
5000-5999	Services and Other Operating Expenditures	12,000.00	0.00	0.00	0.00	171,001.00	6,749,898.00		6,932,899.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	100,000.00	61,000.00		161,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,179,910.00	0.00	0.00	0.00	2,113,315.00	56,680,594.00	0.00	62,973,819.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	121,037.00	121,696.00		242,733.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	121,037.00	121,696.00	0.00	242,733.00
	TOTAL BEFORE OBJECT 8980	4,179,910.00	0.00	0.00	0.00	2,234,352.00	56,802,290.00	0.00	63,216,552.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								63,216,552.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,159,662.00		1,159,662.00
2000-2999	Classified Salaries	2,187,345.00	0.00	0.00	0.00	0.00	1,099,032.00		3,286,377.00
3000-3999	Employee Benefits	1,830,565.00	0.00	0.00	0.00	0.00	1,372,500.00		3,203,065.00
4000-4999	Books and Supplies	150,000.00	0.00	0.00	0.00	0.00	85,600.00		235,600.00
5000-5999	Services and Other Operating Expenditures	12,000.00	0.00	0.00	0.00	0.00	371,400.00		383,400.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	31,000.00		31,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,179,910.00	0.00	0.00	0.00	0.00	4,119,194.00	0.00	8,299,104.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,179,910.00	0.00	0.00	0.00	0.00	4,119,194.00	0.00	8,299,104.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								40,913,811.00
	TOTAL COSTS								49,212,915.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,069.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	19,112,664.90	0.00		19,112,664.90
2000-2999	Classified Salaries	2,147,690.42	0.00	0.00	0.00	108,238.68	12,524,651.27	0.00		14,780,580.37
3000-3999	Employee Benefits	1,676,367.66	0.00	0.00	0.00	107,902.51	20,149,052.99	0.00		21,933,323.16
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	311,440.60	0.00		520,157.86
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	4,500.00	8,692,336.64	0.00		8,785,194.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	746,967.30	0.00	0.00	0.00	0.00	71,412.75	0.00		818,380.05
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,868,100.14	0.00	0.00	0.00	220,641.19	60,861,559.15	0.00	0.00	65,950,300.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,815.14	0.00		79,040.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,306,736.75								7,306,736.75
	Total Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,815.14	0.00	0.00	79,040.59
	TOTAL COSTS	4,868,100.14	0.00	0.00	0.00	220,866.64	60,940,374.29	0.00	0.00	66,029,341.07
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	962,953.41	0.00		962,953.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	20,407.05	1,134,012.25	0.00		1,154,419.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	21,981.95	1,370,528.81	0.00		1,392,510.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,427.62	0.00		37,427.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,408,920.98	0.00		1,408,920.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	746,967.30	0.00	0.00	0.00	0.00	0.00	0.00		746,967.30
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	746,967.30	0.00	0.00	0.00	42,389.00	4,913,843.07	0.00	0.00	5,703,199.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	411.22	0.00		411.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	411.22	0.00	0.00	411.22
	TOTAL BEFORE OBJECT 8980	746,967.30	0.00	0.00	0.00	42,389.00	4,914,254.29	0.00	0.00	5,703,610.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									201,089.40
	TOTAL COSTS									5,502,521.19

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	18,149,711.49	0.00		18,149,711.49
2000-2999	Classified Salaries	2,147,690.42	0.00	0.00	0.00	87,831.63	11,390,639.02	0.00		13,626,161.07
3000-3999	Employee Benefits	1,676,367.66	0.00	0.00	0.00	85,920.56	18,778,524.18	0.00		20,540,812.40
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	274,012.98	0.00		482,730.24
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	4,500.00	7,283,415.66	0.00		7,376,273.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	71,412.75	0.00		71,412.75
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,121,132.84	0.00	0.00	0.00	178,252.19	55,947,716.08	0.00	0.00	60,247,101.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,403.92	0.00		78,629.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,306,736.75								7,306,736.75
	Total Indirect Costs	0.00	0.00	0.00	0.00	225.45	78,403.92	0.00	0.00	78,629.37
	TOTAL BEFORE OBJECT 8980	4,121,132.84	0.00	0.00	0.00	178,477.64	56,026,120.00	0.00	0.00	60,325,730.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									201,089.40
	TOTAL COSTS									60,526,819.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,186,466.29	0.00		1,186,466.29
2000-2999	Classified Salaries	2,147,359.74	0.00	0.00	0.00	0.00	535,159.92	0.00		2,682,519.66
3000-3999	Employee Benefits	1,676,325.34	0.00	0.00	0.00	0.00	910,608.42	0.00		2,586,933.76
4000-4999	Books and Supplies	208,717.26	0.00	0.00	0.00	0.00	94,536.95	0.00		303,254.21
5000-5999	Services and Other Operating Expenditures	88,357.50	0.00	0.00	0.00	0.00	96,664.13	0.00		185,021.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	29,027.83	0.00		29,027.83
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,120,759.84	0.00	0.00	0.00	0.00	2,852,463.54	0.00	0.00	6,973,223.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,120,759.84	0.00	0.00	0.00	0.00	2,852,463.54	0.00	0.00	6,973,223.38

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									201,089.40
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									37,203,089.46
	TOTAL COSTS									44,377,402.24

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

SELPA: **Riverside County (AN)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

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

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

33 73676 0000000
Report SEMB
E8AWFEAX4Z(2023-24)

SELPA: Riverside County (AN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-2024	Difference (A - B)
67,220,220.00		
4,003,668.00		
63,216,552.00	67,833,556.63	
	(7,306,736.75)	
	60,526,819.88	
	0.00	
	0.00	
63,216,552.00	60,526,819.88	2,689,732.12

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)
- If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2024-25	Comparison Year FY 2023-2024	Difference
67,220,220.00		
4,003,668.00		
63,216,552.00	67,833,556.63	
	(7,306,736.75)	
	60,526,819.88	
	0.00	
	0.00	
63,216,552.00	60,526,819.88	
2,069.00	2,069.00	
30,554.16	29,254.14	1,300.02

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2023-2024	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	49,212,915.00	44,377,402.24	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		44,377,402.24	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	49,212,915.00	44,377,402.24	4,835,512.76
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				
		Budget	Comparison Year	
		FY 2024-25	FY 2023-2024	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	49,212,915.00	44,377,402.24	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		44,377,402.24	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	49,212,915.00	44,377,402.24	
	b. Special education unduplicated pupil count	2,069.00	2,069.00	
	c. Per capita local expenditures (B2a/B2b)	23,785.85	21,448.72	2,337.13
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.				

Ana Alvarado

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Title

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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Meniffee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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