

**FULLERTON JOINT UNION  
HIGH SCHOOL DISTRICT**



**Unaudited Actuals Report  
2023-24**

**September 10, 2024**

*Communicating the District Budget to Staff and the Community*

**FULLERTON JOINT UNION HIGH SCHOOL DISTRICT**

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Fullerton, California 92833

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## **DISTRICT OVERVIEW**

The Fullerton Joint Union High School District (FJUHSD) was organized in 1893 and encompasses a fifty-square mile area. The elementary districts of Buena Park, Fullerton, La Habra and Lowell Joint feed into the District. There are six four-year comprehensive high schools operated by the District - Buena Park, Fullerton Union, La Habra, Sonora, Sunny Hills, and Troy high schools. La Vista High School, a continuation high school and La Sierra High School, an alternative high school, also serve FJUHSD students.

## **BOARD & DISTRICT PRIORITIES**

### ***Student Achievement***

Continue to enhance on a sustainable basis high-quality innovative programs and opportunities consistent with student needs and parent and community expectations.

1. Continue to develop and utilize assessment tools to monitor student progress and improve instruction.
2. Provide, on a sustainable basis, high-quality core programs and opportunities.
3. Ensure successful implementation of State Content Standards and frameworks.
4. Continue to promote Regional Occupational Programs (ROP) and provide Career Technical Education (CTE) courses and pathways in order to train and provide skills to our students for their future success.

### ***Effective Instruction and Leadership***

Achieve excellence in all aspects of employee performance to support instruction and operations through effective leadership and management.

1. Effectively collaborate with feeder school districts to facilitate a smooth transition to high school, and ensure there are effective programs and services in place to meet the academic, social, and emotional needs of students.
2. Provide high quality, student centered and technologically enhanced classrooms that benefit students.
3. Utilize data-driven decision making as the foundation for aligning instruction, intervention, testing, and high levels of student achievement.
4. Provide high quality professional development for staff members in support of student achievement.

### ***Effective Engagement***

Foster positive relationships among students, staff members, community and parents, and seek their involvement in decisions impacting our students.

1. Utilize a wide array of media channels to enhance and expand two-way communication.
2. Continue to involve staff members and community partners in the decision-making process.
3. Continue to build partnerships and alliances with colleges, local and state agencies, businesses, and the communities we serve in ways that provide mutual support.

### ***Safe and Respectful Learning and Work Environment***

Foster a culture that promotes the emotional health, safety, and well-being of all students, staff members and parents.

1. Provide professional development opportunities, programs and interventions to ensure a safe and healthy environment.
2. Provide programs designed to maximize student involvement and engagement.
3. Collaborate with state and local agencies to ensure safe and healthy schools.

### ***Fiscal Responsibility and Optimizing Resources***

Operate in a fiscally responsible and solvent manner while directing resources focused on the District's priorities.

1. Examine ways to enhance District revenues through innovative programs and the pursuit of additional revenues.
2. Continue to negotiate in a collaborative and fair manner with employee groups, while ensuring the fiscal solvency of the District, and the maintenance of outstanding programs and opportunities for students.
3. Provide quality facilities for students and staff members in a fiscally responsible manner utilizing applicable state and local resources.
4. Prepare a three-year financial budget, which aligns to the District Local Control Accountability Plan (LCAP) goals.

## **DISTRICT MORAL AND CIVIC VALUES**

The Board of Trustees of the Fullerton Joint Union High School District subscribes to the belief that public education must foster in students an understanding of the moral values and civic responsibilities that form the foundation of American society. It is important that all school personnel promote in students the acceptance of commonly held principles of right and wrong, concern for the welfare of others, and respect for democratic practices.

On October 4, 1994, the Board of Trustees endorsed the following list of moral and civic values and the accompanying definitions which are stated as behaviors exemplified by students living up to these values.

**Civic Duty** - Demonstrates a commitment to the public good; works for the community and cooperates with others; respects and participates in the democratic process; observes all laws and rules; and resolves conflicts peacefully.

**Compassion and Empathy** - Demonstrates caring, concern, and sensitivity; exhibits tolerance; treats others politely, mercifully, and with respect and dignity; and renders service when needed.

**Honesty** - Tells truth; does not cheat, intentionally mislead, or steal; possesses the courage to behave and conduct interactions with integrity; exhibits consistency between words and actions; behaves in a fair and straightforward manner; and conscientiously pursues and scrutinizes evidence that supports the truth.

**Perseverance** - Exhibits patience and hard work in achieving goals; works, learns, and pursues constructive goals, even in the face of adversity.

**Respect** - Treats all people equitably, justly, and fairly; affirms the worth of self, others, property, and the environment through attitudes and actions.

**Responsibility** - Accepts the necessity of being accountable and the consequences of individual actions, reactions, and decisions; honors commitments; demonstrates an active commitment to the welfare of self and others.

Students will have to make moral and ethical choices throughout their lives. The goal of emphasizing moral and civic values in the District's instructional programs is to provide the knowledge of what an ethical choice is; to distinguish between what can be done, from what should be done; and to provide tools for maintaining the strength and character of our successful American democratic society and government.

## **UNAUDITED ACTUALS REPORT - BACKGROUND**

Each year at this time, the District's fiscal team is required by Education Code Section 41010 to present to the Board of Trustees the Unaudited Actuals Report for the prior fiscal year. The Unaudited Actual Financial Report communicates the fiscal activity and condition of the District at the close of each fiscal year ending June 30.

The Unaudited Actuals Report states the final revenues and expenditures, prior to any adjustments identified by the District’s independent auditors, for the 2023/24 fiscal year.

District staff prepared the year-end Unaudited Actuals Financial Statements as of June 30th using the State format known as SACS (State Account Code Structure). Included in this report are the District’s financial activities for all District funds, including the unspent funds and reserves that will be carried forward into the 2024/25 fiscal year. The Unaudited Actuals are used by external auditors to prepare the official Audit Report which will be presented to the Board this coming December.

Included in this Unaudited Actuals Report are comparisons to the Estimated Actuals Report, which was presented to the Board of Trustees this past June when approval for the 2024/25 Adopted Budget was requested.

**FINANCIAL HIGHLIGHTS – UNRESTRICTED**

<b>Changes from the 2023/24 Estimated Actuals To the 2023/24 Unaudited Actuals</b>				
<b><u>UNRESTRICTED GENERAL FUND</u></b>				
	<b><u>2023/24 Estimated Actuals</u></b>	<b><u>2023/24 Unaudited Actuals</u></b>	<b><u>Change</u></b>	<b><u>Explanations</u></b>
<b>GENERAL FUND REVENUES:</b>				
Local Control Funding Formula Revenue Sources	183,284,437.00	183,289,115.00	4,678.00	
Federal Revenues	661,000.00	381,501.85	-279,498.15	JROTC balances owed and carried forward.
Other State Revenues	4,936,118.00	5,408,152.63	472,034.,63	Increase in Unrestricted State Lottery Revenues.
Other Local Revenues	6,805,599.00	9,494,825.55	2,689,226.55	Net change in Investment fair market value, increases in Interest Revenues and use of facilities fees.
<b><u>TOTAL REVENUES</u></b>	<b><u>195,687,154.00</u></b>	<b><u>198,573,595.03</u></b>	<b><u>2,886,441.03</u></b>	

<b>EXPENDITURES:</b>				
Certificated Salaries	67,660,303.00	70,038,141.97	2,377,838.97	One-Time ESSER III / ELO support for Professional Development re-allocated between Salaries and Benefits.
Classified Salaries	20,711,104.00	20,917,332.06	206,228.06	Increases in filled positions and stipends.
Employee Benefits	38,781,212.50	36,743,645.85	-2,037,566.65	One-Time ESSER III / ELO support for Professional Development re-allocated between Salaries and Benefits.
Books and Supplies	9,580,309.76	8,832,410.37	-747,899.39	Various expenditures from sites and departments coming in under budget and/or rolling over to 2024/25.
Services and Operating Costs	16,978,075.00	14,802,399.07	-2,175,675.93	Consulting fees and Technology expenditures for switches and access points coming in under budget and/or delayed to 2024/25.
Capital Outlay	3,517,745.74	3,083,084.01	-434,661.73	Site facilities discretionary projects in progress, slated for completion in 2024/25
Other Outgo - Debt Service	4,769,582.00	4,606,742.00	-162,840.00	Decrease in ROP transfers.
Other Outgo - Transfers of Indirect Costs	-1,004,913.00	-1,235,101.32	-230,188.32	Increases in Indirect Costs charged to Categorical programs.
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>160,993,419.00</u></b>	<b><u>157,788,654.01</u></b>	<b><u>-3,204,764.99</u></b>	
<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	<b><u>34,693,735.00</u></b>	<b><u>40,784,941.02</u></b>	<b><u>6,091,206.02</u></b>	

Inter Fund Transfers in	650,000.00	639,843.56	-10,156.44	
Inter Fund Transfers out	-5,250,000.00	--5,250,000.00	---	
Other Financing Sources	---	390,320.00	390,320.00	IT Subscriptions.
Contributions	-23,149,341.74	-21,885,827.86	1,263,513.88	Decrease in Special Education Contribution from General Unrestricted Fund.
<b>Total Other Financing Sources / Uses</b>	<b>-27,749,341.74</b>	<b>-26,105,664.30</b>	<b>1,643,677.44</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b><u>6,944,393.26</u></b>	<b><u>14,679,276.72</u></b>	<b><u>7,734,883.46</u></b>	
<b>BEGINNING FUND BALANCE</b>	<b>51,656,551.17</b>	<b>51,719,043.17</b>	<b>62,492.00</b>	Fund Beginning Balance restatement due to prior year EPA revenue.
<b>ENDING FUND BALANCE</b>	<b><u>58,600,944.43</u></b>	<b><u>66,398,319.89</u></b>	<b><u>7,797,375.46</u></b>	

**FINANCIAL HIGHLIGHTS – RESTRICTED**

Changes from the 2023/24 Estimated Actuals To the 2023/24 Unaudited Actuals				
<b><u>RESTRICTED GENERAL FUND</u></b>				
	<b><u>2023/24 Estimated Actuals</u></b>	<b><u>2023/24 Unaudited Actuals</u></b>	<b><u>Change</u></b>	<b><u>Explanations</u></b>
<b>GENERAL FUND REVENUES:</b>				
Local Control Funding Formula Revenue Sources	---	---		
Federal Revenues	18,176,751.24	16,537,845.91	-1,638,905.33	ESSER III, and IDEA (Federal Special Education) revenues deferred to 2024/25.
Other State Revenues	21,200,992.10	21,527,763.99	326,771.89	Increase in Restricted State Lottery revenues.

Other Local Revenues	12,633,856.00	12,236,433.86	-397,422.14	Cal – Shape grants revenues deferred to 2024/25.
<b>TOTAL REVENUES</b>				
	<b><u>52,011,599.34</u></b>	<b><u>50,302,043.76</u></b>	<b><u>-1,709,555.58</u></b>	
Certificated Salaries	21,307,234.88	20,455,445.32	-851,789.56	One-Time ESSER III / ELO support for Professional Development re-allocated between Salaries and Benefits.
Classified Salaries	7,993,666.00	7,775,964.26	-217,701.74	Special Education and Classified Summer Assistance program coming in under budget.
Employee Benefits	21,142,237.12	21,833,759.32	691,522.20	One-Time ESSER III / ELO support for Professional Development re-allocated between Salaries and Benefits.
Books and Supplies	6,340,127.13	4,952,493.22	-1,387,633.91	Expenditures coming in under budget and/or deferred to 2024/25 in the Arts & Music Block Grant, Title II, CTEIG, and Routine Restricted Maintenance.
Services and Operating Costs	12,844,017.36	9,270,814.49	-3,573,202.87	Expenditures coming in under budget and/or deferred to 2024/25 in the Cal Shape grant, Title I and Special Education.  Expenditures supported from one-time ESSER III / ELO funding for the State Mental Health grant.
Capital Outlay	8,039,040.70	7,669,784.42	-369,256.28	ESSER III Capital Projects in progress slated for completion in 2024/25.

Other Outgo - Debt Service	1,308,862.00	1,157,096.06	-151,765.94	Decrease in Special Education payments to county offices for services.
Other Outgo - Transfers of Indirect Costs	878,241.00	1,110,010.84	231,769.84	Increases in Indirect Costs charged to Categorical programs.
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>79,853,426.19</u></b>	<b><u>74,225,367.93</u></b>	<b><u>-5,628,058.26</u></b>	
<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	<b><u>-27,841,826.85</u></b>	<b><u>-23,923,324.17</u></b>	<b><u>3,918,502.68</u></b>	
Inter Fund Transfers in	---	153,387.00	153,387.00	Reclassification of EC Roofing project from ESSER III to Deferred Maintenance.
Inter Fund Transfers out	---			
Contributions	23,149,341.74	21,885,827.86	-1,263,513.88	Decrease in Special Education Contribution from General Unrestricted Fund.
<b>Total Other Financing Sources / Uses</b>	<b>23,149,341.74</b>	<b>22,039,214.86</b>	<b>-1,110,126.88</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b><u>-4,692,485.11</u></b>	<b><u>-1,884,109.31</u></b>	<b><u>2,808,375.80</u></b>	
<b>BEGINNING FUND BALANCE</b>	<b>27,873,878.78</b>	<b>27,873,879.16</b>	<b>0.38</b>	
<b>ENDING FUND BALANCE</b>	<b><u>23,181,393.67</u></b>	<b><u>25,989,769.85</u></b>	<b><u>2,808,376.18</u></b>	

**FUND END BALANCE & RESERVES**

Senate Bill (SB) 751 included trigger language for a reserves cap limiting District reserve to 10% for non-basic aid districts above 2,500 ADA. The cap is defined as any assigned and unassigned categories of fund balance in the General Fund (01) and the Special Reserve Fund for other than Capital Outlay (17), inclusive, in excess of 10% of total General Fund expenditures.

Any funds that are in the committed portion of the fund balance, meaning that the Board of Education acted to set aside the funds, are not subject to reserve cap limits.

**Components of Fund End Balance and Reserves**

<u>General Fund</u>	<u>2023-24</u> <u>Estimated Actuals</u>	<u>2023-24</u> <u>Unaudited Actuals</u>
Beginning Fund Balance	\$ 79,530,429.95	\$ 79,592,922.33
<b><u>Ending Fund Balance</u></b>	<b><u>\$ 81,782,338.10</u></b>	<b><u>\$ 92,388,089.74</u></b>
<b><u>Components of Fund End Balance</u></b>		
Non-Spendable	\$ 145,000.00	\$ 235,635.74
Restricted Balance	\$ 23,181,393.67	\$ 25,989,769.85
Committed Balance	\$ 33,846,260.43	\$ 42,436,282.15
Assigned Balance	\$ 3,000,000.00	\$ 3,000,000.00
Reserve for Economic Uncertainty	\$ 7,390,000.00	\$ 7,120,000.00
<u>Unassigned / Unappropriated</u>	<u>\$ 14,219,684.00</u>	<u>\$ 13,606,402.00</u>
<b><u>Ending Fund Balance</u></b>	<b><u>\$ 81,782,338.10</u></b>	<b><u>\$ 92,388,089.74</u></b>

The primary reason for maintaining adequate reserve levels is to allow the District governance team the ability to be more strategic in reducing expenditures when faced with a financial crisis. Adequate reserves protect our students, employees, and the public.

**Assigned Balance**

- *The district has assigned \$3M from the Reserves for future purchases of school buses, which were planned for 2023/24 but could not be delivered in time.*
- *At this time, it seems unlikely that the district would be able to purchase additional CNG buses, and any future bus purchases may need to be Electric.*

## **APPENDIX**

### **DESCRIPTION OF DISTRICT FUNDS**

In addition to the **General Fund (Fund 1)**, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

**CAFETERIA SPECIAL REVENUE FUND (Fund 13)** — The Cafeteria Special Revenue Fund Records Federal, State and Local income and expenditures associated with operation of the District's food service program.

**DEFERRED MAINTENANCE FUND (Fund 14)** — This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.

**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL PROJECTS (Fund 17)** — The Special Reserve Fund for other than capital projects was designated by the Board to serve as an emergency reserve for the General Fund.

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20)** – This fund may be used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

**BUILDING FUND (Fund 21)** — The Building Fund reflects proceeds from sale of real property and Certificates of Participation (COPs and Measure C Bonds) which can only be used to support the acquisition or construction of major capital facilities.

**CAPITAL FACILITIES FUND - Developer Fees (Fund 25)** — The Capital Facilities Fund records fees levied upon developers or other agencies as a condition of approving a development project. These funds are used to provide additional school facilities for the increased growth associated with increased development.

**COUNTY SCHOOL FACILITIES FUND (Fund 35)** — The apportionments authorized by the State Allocation Board for new facility construction and modernization projects.

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (Fund 40)** — The Special Reserve Fund for capital outlay projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues are proceeds from the sale of real property, rentals and leases of real property and excess amounts sufficient to pay all unpaid bond obligations. Authorized transfers must be expended for capital outlay purposes. Proceeds from the sale of surplus District property were deposited to this fund.

**CAPITAL PROJECT FUND FOR BLENDED COMPONENT (Fund 49)** - This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD) and similar entities that are considered blended component units of the District.

**BOND INTEREST AND REDEMPTION FUND (Fund 51)** — This fund is used for the repayment of bonds issued for the District.

**DEBT SERVICE FUND (Fund 52)** - This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP).

**SELF-INSURANCE FUND (Fund 67)** — The Self Insurance Fund is used to record the Other Post-Employment Benefits (OPEB) that are the contracted obligation of the District for the self-insured vision and dental plans.

## **BUDGET DEVELOPMENT CALENDAR**

The Budget Development Calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

<b>June</b>	Review and adopt 2024/25 Budget and Budget Development Calendar
<b>July</b>	File 2024/25 SACS budget documents with County Superintendent of Schools
	State certifies the 2024/25 advance principal apportionment
<b>August</b>	Recalculate 2024/25 revenue and expenditures to reflect any changes required by the Budget Act within 45 days after the budget bill is signed by the Governor; Provide for public review and approve any necessary changes
	County Office of Education review and approve the 2024/25 Adopted Budget
<b>September</b>	Adopt 2024/25 Gann Limit resolution and Certify 2023/24 Unaudited Actuals; File with County Superintendent of Schools
<b>September through December</b>	Monitor developments in Sacramento and communicate with all employee and community partners
	Identify and assess potential future actions requiring long lead time to analyze/implement, including alignment of budget with district goals and objectives
	Engage community partners in Local Control and Accountability Program (LCAP) process
<b>December</b>	Prepare and approve 2024/25 First Interim Report and provide budget analysis
<b>January</b>	Approve 2023/24 audit report
	Develop estimate of 2024/25 enrollment and ADA
	Review Governor's proposed 2024/25 State budget and impact on District
	Begin discussions with Department and Site budget administrators regarding 2025/26 budget development
<b>February</b>	Present 2025/26 preliminary budget assumptions and projections
	2025/26 Budget priorities defined
	Prepare 2025/26 preliminary staffing and master schedule projections
	Review 2025/26 budget projections
	Develop 2025/26 budget options

<b>March</b>	Prepare and approve 2024/25 Second Interim Report and provide budget analysis
	Revise 2025/26, 2026/27 and 2027/28 enrollment projections and staffing allocations
<b>March - May</b>	Revise 2025/26 income projections and expenditure budgets using latest projected State Budget COLA/data, as adjusted by the May Revise
	Estimate 2024/25 General Fund ending balance and complete the Estimated Actuals Report
	Prepare proposed 2025/26 budget
<b>June</b>	Present 2025/26 proposed budget and District Goals and Objectives to Board of Education
	Publish dates and locations for public inspection and public hearing
	Have proposed 2025/26 budget available for inspection
	Adopt 2025/26 Local Control and Accountability Program (LCAP)
	Conduct public hearing
	Adopt proposed 2025/26 budget and District objectives

## **SCHOOL FINANCE GLOSSARY**

<b>APPORTIONMENTS</b>	Federal or State funds distributed to school districts or other governmental units according to established formulas.
<b>APPROPRIATIONS</b>	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
<b>ADA - AVERAGE</b>	The number of students present on each school day throughout the year, divided by the total number of school days in the school year.
<b>DAILY ATTENDANCE</b>	ADA approximates 96% of the average enrollment statewide. A school district's LCFF revenue is based on its ADA.
<b>BUDGET ACT</b>	The legislative vehicle for the State's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.
<b>CAPITAL OUTLAY</b>	Amount paid for the acquisition of or addition to fixed assets including land or existing buildings, initial or additional equipment, major renovation or reconstruction, or new schools.
<b>CATEGORICAL AID</b>	Funds from the State or Federal government granted to qualifying school districts for children with special needs, such as educationally handicapped or for special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose.
<b>CERTIFICATED</b>	Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.
<b>EMPLOYEES</b>	
<b>CLASSIFIED</b>	School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.
<b>EMPLOYEES</b>	
<b>COST OF LIVING</b>	An increase in funding tied to economic factors.
<b>ALLOWANCE (COLA)</b>	
<b>DEFERRED</b>	Major repairs of buildings and equipment which have been postponed by the school district. Some matching State funds are available to districts which establish a deferred maintenance program.
<b>MAINTENANCE</b>	
<b>DEFICITS</b>	Funding shortfalls occur whenever the State appropriations are insufficient to fund local district and county entitlements.

<b>EDUCATION REVENUE AUGMENTATION FUND (ERAF)</b>	Local tax revenue that has been moved from other areas to replace funds that were formerly apportioned by the State. The net effect is no change in funds.
<b>ENDING BALANCE</b>	The ending balance is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.
<b>ESL — ENGLISH AS A SECOND LANGUAGE</b>	This is a term used to refer to categorical and non-categorical aid used to support bilingual education.
<b>EVERY STUDENT SUCCEEDS ACT (ESSA)</b>	On December 10, 2015 this Federal law replaced No Child Left Behind. This law upholds the protections for disadvantaged and high-need students; requires that all students be taught to high academic standards; and ensures that information be provided to educators, families, students, and communities through annual statewide assessments.
<b>FTE — FULL TIME EQUIVALENT</b>	Term used to indicate an employee or combination of employees working an equivalent number of hours per day or per week to constitute a full-time position.
<b>INDIRECT SUPPORT</b>	Charges for routine services which are not performed for a specific program, but which benefit many programs. These costs are allocated per a State formula to the programs that benefit from them.
<b>MANDATED COSTS</b>	School district expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measures.
<b>MASTER PLAN FOR SPECIAL EDUCATION</b>	California categorical program for the education of all handicapped children originally enacted in 1980 and amended frequently since then.
<b>NO CHILD LEFT BEHIND (NCLB)</b>	Federal law enacted in 2002 that was the primary driver in school and student accountability nationwide. This legislation requires every state system of public education to implement a Statewide accountability program that measures the “adequate yearly progress” of students, programs, and schools over time through the collection and analysis of disaggregated data. On December 10, 2015 the Every Student Succeeds Act (ESEA) superseded NCLB.
<b>PROPOSITION (1978)</b>	<b>13</b> An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**PERS — PUBLIC  
EMPLOYEES'  
RETIREMENT SYSTEM**

State retirement program for non-certificated employees. State law requires that classified employees, school districts, and the State contribute to the Public Employees' Retirement System.

**RESERVES**

Funds required by law to be maintained in a school district budget from year to year to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

**SCHOOL SITE COUNCIL**

Parents, students, teachers, and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

**SELPA**

Special Education Local Plan Area. Several districts combine resources to serve the needs of the Special Education students more efficiently than can be accomplished individually.

**SECOND PRINCIPAL  
APPORTIONMENT**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

**SECURED ROLL TAXES**

Local taxes are based upon the assessed value of stationary property, such as land and buildings.

**SHORTFALL**

An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SPECIAL EDUCATION**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided a free and appropriate education.

**STRS – STATE  
TEACHERS' RETIREMENT  
SYSTEM**

State retirement program for certificated employees. State law requires certificated employees, school districts, and the State to contribute to the State Teachers' Retirement System.

**TITLE I**

Title I is a Federal grant for integrating programs that teach to the highest level of achievement attainable. Distribution reflects a greater concentration of funds in lower-income areas.

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	183,289,115.00	0.00	183,289,115.00	180,915,248.00	0.00	180,915,248.00	-1.3%
2) Federal Revenue		8100-8299	381,501.85	16,537,845.91	16,919,347.76	661,000.00	7,970,307.00	8,631,307.00	-49.0%
3) Other State Revenue		8300-8599	5,408,152.63	21,527,763.99	26,935,916.62	4,402,716.00	15,919,721.00	20,322,437.00	-24.6%
4) Other Local Revenue		8600-8799	9,494,825.55	12,236,433.86	21,731,259.41	6,896,500.00	10,501,941.00	17,398,441.00	-19.9%
5) TOTAL, REVENUES			198,573,595.03	50,302,043.76	248,875,638.79	192,875,464.00	34,391,968.00	227,267,433.00	-8.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	70,038,141.97	20,455,445.32	90,493,587.29	67,771,078.00	24,936,084.00	92,707,162.00	2.4%
2) Classified Salaries		2000-2999	20,917,332.06	7,775,964.26	28,693,296.32	22,232,010.00	8,081,846.00	30,313,856.00	5.6%
3) Employee Benefits		3000-3999	36,743,645.85	21,833,759.32	58,577,405.17	41,874,207.00	22,639,908.00	64,514,115.00	10.1%
4) Books and Supplies		4000-4999	8,832,410.37	4,952,493.22	13,784,903.59	9,438,085.00	4,629,130.00	13,967,215.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	14,802,399.07	9,270,814.49	24,073,213.56	17,239,261.00	8,895,090.00	26,134,351.00	8.6%
6) Capital Outlay		6000-6999	3,083,084.01	7,668,784.42	10,752,868.43	2,952,257.00	794,758.00	3,747,015.00	-65.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,606,742.00	1,157,096.06	5,763,838.06	4,869,582.00	1,205,393.00	6,074,975.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,235,101.32)	1,110,010.84	(125,090.48)	(804,672.00)	678,000.00	(126,672.00)	1.3%
9) TOTAL, EXPENDITURES			157,788,654.01	74,225,367.93	232,014,021.94	165,571,808.00	71,760,208.00	237,332,017.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			40,784,941.02	(23,923,324.17)	16,861,616.85	27,303,656.00	(37,368,240.00)	(10,064,584.00)	-159.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-5929	639,843.56	153,387.00	793,230.56	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
2) Other Sources/Uses									
a) Sources		8930-8979	390,320.00	0.00	390,320.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,885,827.86)	21,885,827.86	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,105,664.30)	22,039,214.86	(4,066,449.44)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-20.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			14,679,276.72	(1,884,109.31)	12,795,167.41	(80,206.00)	(13,234,378.00)	(13,314,584.00)	-204.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,590,898.17	27,873,879.16	78,464,777.33	66,398,319.89	25,989,769.85	92,388,089.74	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,590,898.17	27,873,879.16	78,464,777.33	66,398,319.89	25,989,769.85	92,388,089.74	17.7%
d) Other Restatements		9795	1,128,145.00	0.00	1,128,145.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,719,043.17	27,873,879.16	79,592,922.33	66,398,319.89	25,989,769.85	92,388,089.74	16.1%
2) Ending Balance, June 30 (E + F1e)			66,398,319.89	25,989,769.85	92,388,089.74	66,318,113.89	12,755,391.85	79,073,505.74	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	75,455.74	0.00	75,455.74	70,000.00	0.00	70,000.00	-7.2%
Prepaid Items		9713	0.00	85,180.00	85,180.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,989,769.85	25,989,769.85	0.00	12,855,699.56	12,855,699.56	-50.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,436,282.15	0.00	42,436,282.15	42,014,605.18	0.00	42,014,605.18	-1.0%
d) Assigned									
Other Assignments		9780	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,120,000.00	0.00	7,120,000.00	7,220,000.00	0.00	7,220,000.00	1.4%
Unassigned/Unappropriated Amount		9790	13,691,582.00	(85,180.00)	13,606,402.00	13,939,508.71	(100,307.71)	13,838,201.00	1.7%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	73,812,266.32	22,847,301.80	96,659,568.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	(278,003.00)	0.00	(278,003.00)				
b) in Banks		9120	25,000.00	0.00	25,000.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustees		9135	92,990.36	0.00	92,990.36				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,538,453.01	1,565,892.80	5,104,345.81				
4) Due from Grantor Government		9280	0.00	7,371,441.71	7,371,441.71				
5) Due from Other Funds		9310	914,834.65	0.00	914,834.65				
6) Stores		9320	75,455.74	0.00	75,455.74				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	85,180.00	85,180.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	1,361,963.00	0.00	1,361,963.00				
10) TOTAL, ASSETS			79,617,960.08	31,869,816.31	111,487,776.39				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	4,708,320.32	3,914,856.81	8,623,177.13				
2) Due to Grantor Governments		9590	0.00	1,225,105.58	1,225,105.58				
3) Due to Other Funds		9610	7,195,463.87	0.00	7,195,463.87				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,409,846.00	740,084.07	2,149,930.07				
6) TOTAL, LIABILITIES			13,313,630.19	5,880,046.46	19,193,676.65				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	(93,990.00)	0.00	(93,990.00)				
2) TOTAL, DEFERRED INFLOWS			(93,990.00)	0.00	(93,990.00)				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			66,398,319.89	25,989,769.85	92,388,089.74				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	79,175,674.00	0.00	79,175,674.00	78,103,461.00	0.00	78,103,461.00	-1.4%
Education Protection Account State Aid - Current Year		8012	7,454,909.00	0.00	7,454,909.00	6,090,017.00	0.00	6,090,017.00	-18.3%
State Aid - Prior Years		8019	486,938.81	0.00	486,938.81	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	270,756.22	0.00	270,756.22	259,217.00	0.00	259,217.00	-4.3%
Timber Yield Tax		8022	.10	0.00	.10	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,091,317.00	0.00	3,091,317.00	New
County & District Taxes									
Secured Roll Taxes		8041	66,395,197.82	0.00	66,395,197.82	64,267,476.00	0.00	64,267,476.00	-3.2%
Unsecured Roll Taxes		8042	2,069,506.77	0.00	2,069,506.77	2,141,970.00	0.00	2,141,970.00	3.5%
Prior Years' Taxes		8043	1,173,844.59	0.00	1,173,844.59	1,080,060.00	0.00	1,080,060.00	-8.0%
Supplemental Taxes		8044	2,356,767.56	0.00	2,356,767.56	2,060,422.00	0.00	2,060,422.00	-12.6%
Education Revenue Augmentation Fund (ERAF)		8045	9,662,930.00	0.00	9,662,930.00	9,800,913.00	0.00	9,800,913.00	1.4%
Community Redevelopment Funds (SB 617/695/1992)		8047	14,309,021.13	0.00	14,309,021.13	14,020,395.00	0.00	14,020,395.00	-2.0%
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		8061	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8062	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8069	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,355,546.00	0.00	183,355,546.00	180,915,248.00	0.00	180,915,248.00	-1.3%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(66,431.00)	0.00	(66,431.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,289,115.00	0.00	183,289,115.00	180,915,248.00	0.00	180,915,248.00	-1.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,992,765.75	1,992,765.75	0.00	2,419,845.00	2,419,845.00	21.4%
Special Education Discretionary Grants		8182	0.00	282,068.69	282,068.69	0.00	157,829.00	157,829.00	-44.0%
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		8250	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,794,405.46	1,794,405.46		2,012,166.00	2,012,166.00	12.1%
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		(54,933.03)	(54,933.03)		311,520.00	311,520.00	-667.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		241,489.10	241,489.10		209,257.00	209,257.00	-13.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		455,080.73	455,080.73		525,013.00	525,013.00	15.4%
Career and Technical Education	3500-3599	8290		319,797.00	319,797.00		319,797.00	319,797.00	0.0%
All Other Federal Revenue	All Other	8290	381,501.85	11,507,172.21	11,888,674.06	661,000.00	2,014,880.00	2,675,880.00	-77.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>381,501.85</b>	<b>16,537,645.91</b>	<b>16,919,347.76</b>	<b>661,000.00</b>	<b>7,970,307.00</b>	<b>8,631,307.00</b>	<b>-49.0%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	895,926.00	0.00	895,926.00	895,926.00	0.00	895,926.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,173,628.56	1,822,986.92	4,996,625.48	2,111,256.00	858,816.00	2,970,072.00	-40.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8576	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									
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	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	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,649,603.85	1,649,603.85		1,373,334.00	1,373,334.00	-16.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,338,598.07	18,054,963.22	19,393,561.29	1,395,534.00	13,687,571.00	15,083,105.00	-22.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,408,152.63</b>	<b>21,527,763.99</b>	<b>26,935,916.62</b>	<b>4,402,716.00</b>	<b>15,919,721.00</b>	<b>20,322,437.00</b>	<b>-24.6%</b>
<b>OTHER LOCAL REVENUE</b>									
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	196,173.73	0.00	196,173.73	256,500.00	0.00	256,500.00	30.8%
Interest		8660	3,940,795.86	0.00	3,940,795.86	3,500,000.00	0.00	3,500,000.00	-11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	640,495.63	0.00	640,495.63	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	725,636.89	0.00	725,636.89	463,500.00	0.00	463,500.00	-36.1%
<b>Other Local Revenue</b>									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,991,723.44	1,580,467.66	5,572,191.10	2,676,500.00	210,803.00	2,887,303.00	-48.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,655,966.20	10,655,966.20		10,291,138.00	10,291,138.00	-3.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,494,825.55	12,236,433.86	21,731,259.41	6,896,500.00	10,501,941.00	17,398,441.00	-19.9%
<b>TOTAL, REVENUES</b>			198,573,595.03	50,302,043.76	248,875,638.79	192,875,464.00	34,391,969.00	227,267,433.00	-8.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	54,545,133.88	15,184,959.77	69,740,093.65	52,079,712.00	19,063,025.00	71,142,737.00	2.0%
Certificated Pupil Support Salaries		1200	3,838,674.00	2,448,406.55	6,287,080.55	3,944,810.00	2,715,932.00	6,660,742.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	10,084,894.11	445,775.97	10,530,670.08	9,957,232.00	670,609.00	10,627,841.00	0.9%
Other Certificated Salaries		1900	1,569,439.98	2,366,303.03	3,935,743.01	1,789,324.00	2,486,518.00	4,275,842.00	8.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			70,038,141.97	20,455,445.32	90,493,587.29	67,771,078.00	24,936,084.00	92,707,162.00	2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,108,713.00	4,327,899.55	6,436,612.55	2,011,845.00	4,308,186.00	6,320,031.00	-1.8%
Classified Support Salaries		2200	7,841,812.05	2,509,274.10	10,351,086.15	8,428,403.00	2,494,839.00	10,923,242.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,257,363.68	213,278.51	2,470,642.19	2,246,386.00	224,785.00	2,471,171.00	0.0%
Clerical, Technical and Office Salaries		2400	7,617,882.26	648,407.44	8,266,289.70	8,425,337.00	994,036.00	9,419,373.00	13.9%
Other Classified Salaries		2900	1,091,581.07	77,114.86	1,168,695.93	1,120,039.00	60,000.00	1,180,039.00	1.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			20,917,332.06	7,775,964.26	28,693,296.32	22,232,010.00	8,081,846.00	30,313,856.00	5.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,550,070.03	13,744,831.01	24,294,901.04	11,803,572.00	13,434,073.00	25,237,645.00	3.9%
PERS		3201-3202	4,610,933.51	1,863,015.99	6,473,949.50	5,782,404.00	2,207,668.00	7,990,073.00	23.4%
OASDI/Medicare/Alternative		3301-3302	2,625,623.02	885,782.83	3,511,405.85	3,004,795.00	903,293.00	3,908,088.00	11.3%
Health and Welfare Benefits		3401-3402	16,102,743.75	4,438,493.27	20,541,237.02	17,853,411.00	5,273,448.00	23,126,859.00	12.6%
Unemployment Insurance		3501-3502	35,594.74	13,207.75	48,802.49	60,890.00	14,788.00	75,778.00	55.3%
Workers' Compensation		3601-3602	1,506,085.71	471,948.95	1,978,034.66	1,800,237.00	430,835.00	2,231,072.00	12.8%
OPEB, Allocated		3701-3702	1,312,595.09	416,479.52	1,729,074.61	1,568,798.00	375,802.00	1,944,600.00	12.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			35,743,545.85	21,833,759.32	58,577,405.17	41,874,207.00	22,639,908.00	64,514,115.00	10.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	61,627.78	1,821,320.40	1,883,148.18	106,705.00	808,200.00	914,905.00	-51.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	58.00	0.00	58.00	New
Materials and Supplies		4300	7,237,601.14	2,475,104.16	9,712,705.30	7,926,196.00	3,325,773.00	11,251,969.00	15.8%
Noncapitalized Equipment		4400	1,532,981.46	656,068.66	2,189,050.11	1,405,126.00	395,157.00	1,800,283.00	-17.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,832,410.37	4,952,493.22	13,784,903.59	9,438,085.00	4,529,130.00	13,967,215.00	1.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	117,869.33	4,065,119.50	4,182,988.83	150,000.00	3,982,488.00	4,132,486.00	-1.2%
Travel and Conferences		5200	311,884.85	558,089.15	869,974.00	827,243.00	200,505.00	1,027,748.00	18.2%
Dues and Memberships		5300	165,841.94	5,390.00	171,231.94	157,655.00	5,851.00	163,506.00	-4.5%
Insurance		5400 - 5450	3,181,017.80	0.00	3,181,017.80	1,614,000.00	0.00	1,614,000.00	-49.3%
Operations and Housekeeping Services		5500	4,660,052.16	0.00	4,660,052.16	4,845,590.00	0.00	4,845,590.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,008,755.08	2,002,846.88	3,011,601.96	1,273,341.00	1,177,033.00	2,450,374.00	-18.6%
Transfers of Direct Costs		5710	(80,191.40)	80,191.40	0.00	(52,551.00)	52,551.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(956.48)	0.00	(956.48)	(800.00)	0.00	(800.00)	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	4,177,094.74	1,715,399.94	5,892,494.68	6,961,828.00	2,786,170.00	9,747,998.00	65.4%
Communications		5900	1,261,231.05	843,777.82	2,105,008.87	1,482,955.00	690,494.00	2,153,449.00	2.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			14,802,399.07	9,270,814.49	24,073,213.56	17,239,261.00	8,895,990.00	26,134,351.00	8.6%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,401,792.31	7,151,184.43	8,552,976.74	509,789.00	0.00	509,789.00	-94.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,290,971.70	518,599.99	1,809,571.69	2,442,468.00	794,756.00	3,237,226.00	78.9%
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	390,320.00	0.00	390,320.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,083,084.01</b>	<b>7,669,784.42</b>	<b>10,752,868.43</b>	<b>2,952,257.00</b>	<b>794,756.00</b>	<b>3,747,015.00</b>	<b>-65.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	17,047.00	17,047.00	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	1,310,214.00	1,140,049.06	2,450,263.06	1,500,000.00	1,205,393.00	2,705,393.00	10.4%
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	3,090,804.00	0.00	3,090,804.00	3,369,582.00	0.00	3,369,582.00	9.0%
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	19,660.00	0.00	19,660.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	186,054.00	0.00	186,054.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,606,742.00</b>	<b>1,157,096.06</b>	<b>5,763,838.06</b>	<b>4,869,582.00</b>	<b>1,205,393.00</b>	<b>6,074,975.00</b>	<b>5.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,110,010.84)	1,110,010.84	0.00	(678,000.00)	678,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(125,090.48)	0.00	(125,090.48)	(126,672.00)	0.00	(126,672.00)	1.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,235,101.32)</b>	<b>1,110,010.84</b>	<b>(125,090.48)</b>	<b>(804,672.00)</b>	<b>678,000.00</b>	<b>(126,672.00)</b>	<b>1.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>157,788,654.01</b>	<b>74,225,367.93</b>	<b>232,014,021.94</b>	<b>165,571,808.00</b>	<b>71,760,209.00</b>	<b>237,332,017.00</b>	<b>2.3%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	639,843.56	0.00	639,843.56	0.00	0.00	0.00	-100.0%
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	153,387.00	153,387.00	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>639,843.56</b>	<b>153,387.00</b>	<b>793,230.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
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	5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,250,000.00</b>	<b>0.00</b>	<b>5,250,000.00</b>	<b>3,250,000.00</b>	<b>0.00</b>	<b>3,250,000.00</b>	<b>-38.1%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	390,320.00	0.00	390,320.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			390,320.00	0.00	390,320.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(21,885,827.86)	21,885,827.86	0.00	(24,133,862.00)	24,133,862.00	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			(21,885,827.86)	21,885,827.86	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(26,105,664.30)	22,039,214.86	(4,066,449.44)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-20.1%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	183,289,115.00	0.00	183,289,115.00	180,915,248.00	0.00	180,915,248.00	-1.3%
2) Federal Revenue		8100-8299	381,501.85	16,537,845.91	16,919,347.76	861,000.00	7,970,307.00	8,631,307.00	-49.0%
3) Other State Revenue		8300-8599	5,408,152.63	21,527,763.99	26,935,916.62	4,402,716.00	15,919,721.00	20,322,437.00	-24.8%
4) Other Local Revenue		8600-8799	9,494,825.55	12,236,433.86	21,731,259.41	6,696,500.00	10,501,941.00	17,398,441.00	-19.9%
5) TOTAL, REVENUES			198,573,595.03	50,302,043.76	248,875,638.79	192,875,464.00	34,391,969.00	227,267,433.00	-8.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		78,617,526.28	44,269,135.14	122,886,661.42	80,514,631.00	51,984,508.00	132,499,139.00	7.8%
2) Instruction - Related Services	2000-2999		20,507,172.76	4,530,940.00	25,038,112.76	21,617,180.00	3,372,561.00	24,989,741.00	-0.2%
3) Pupil Services	3000-3999		17,814,854.23	8,889,903.03	26,804,557.26	19,987,080.00	7,494,245.00	27,481,325.00	2.5%
4) Ancillary Services	4000-4999		3,280,940.00	109,613.66	3,390,553.66	1,974,133.00	0.00	1,974,133.00	-41.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		298,676.36	0.00	298,676.36	360,000.00	0.00	360,000.00	20.5%
7) General Administration	7000-7999		14,123,795.06	1,554,249.03	15,678,044.09	17,188,084.00	1,234,798.00	18,422,882.00	17.5%
8) Plant Services	8000-8999		18,539,147.32	13,614,431.01	32,153,578.33	19,061,118.00	6,468,704.00	25,529,822.00	-20.8%
9) Other Outgo	9000-9999	Except 7600-7699	4,808,742.00	1,157,096.06	5,765,838.06	4,869,582.00	1,205,393.00	6,074,975.00	5.4%
10) TOTAL, EXPENDITURES			157,788,654.01	74,225,367.93	232,014,021.94	165,571,808.00	71,760,209.00	237,332,017.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,784,941.02	(23,923,324.17)	16,861,616.85	27,303,656.00	(37,368,240.00)	(10,064,584.00)	-159.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		639,843.56	153,387.00	793,230.56	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
2) Other Sources/Uses									
a) Sources	8930-8979		390,320.00	0.00	390,320.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(21,885,827.86)	21,885,827.86	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,105,664.30)	22,039,214.86	(4,066,449.44)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-20.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,679,276.72	(1,884,109.31)	12,795,167.41	(80,206.00)	(13,234,378.00)	(13,314,584.00)	-204.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		50,580,898.17	27,873,879.16	78,454,777.33	66,398,319.89	25,989,769.85	92,388,089.74	17.7%
b) Audit Adjustments	9783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,580,898.17	27,873,879.16	78,454,777.33	66,398,319.89	25,989,769.85	92,388,089.74	17.7%
d) Other Restatements	9795		1,128,145.00	0.00	1,128,145.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,719,043.17	27,873,879.16	79,582,922.33	66,398,319.89	25,989,769.85	92,388,089.74	16.1%
2) Ending Balance, June 30 (E + F1e)			66,398,319.89	25,989,769.85	92,388,089.74	66,318,113.89	12,755,391.85	79,073,505.74	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores	9712		75,455.74	0.00	75,455.74	70,000.00	0.00	70,000.00	-7.2%
Prepaid Items	9713		0.00	85,180.00	85,180.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	25,989,769.85	25,989,769.85	0.00	12,855,699.56	12,855,699.56	-50.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		42,436,282.15	0.00	42,436,282.15	42,014,605.18	0.00	42,014,605.18	-1.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		7,120,000.00	0.00	7,120,000.00	7,220,000.00	0.00	7,220,000.00	1.4%
Unassigned/Unappropriated Amount	9790		13,691,582.00	(85,180.00)	13,606,402.00	13,838,508.71	(100,307.71)	13,838,201.00	1.7%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
6266	Educator Effectiveness, FY 2021-22	1,358,803.25	0.00
6300	Lottery: Instructional Materials	1,128,528.56	1,133,597.56
6546	Mental Health-Related Services	1,897,412.91	1,066,956.91
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,045,712.30	2,679,502.30
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,046,270.50	2,046,270.50
7311	Classified School Employee Professional Development Block Grant	39,091.88	19,999.88
7339	Dual Enrollment Opportunities	720,000.00	720,000.00
7399	LCFF Equity Multiplier	663,145.00	663,145.00
7412	A-G Access/Success Grant	1,668,923.00	1,396,897.00
7413	A-G Learning Loss Mitigation Grant	625,672.00	625,672.00
7415	Classified School Employee Summer Assistance Program	21,836.90	21,836.90
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	190,335.04	0.00
7435	Learning Recovery Emergency Block Grant	7,947,301.00	13,466.00
7810	Other Restricted State	343,382.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	548,368.67	723,368.67
9010	Other Restricted Local	1,744,986.84	1,744,986.84
Total, Restricted Balance		25,989,769.85	12,855,669.56

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,479,205.93	5,479,205.93	0.0%
5) TOTAL, REVENUES			5,479,205.93	5,479,205.93	0.0%
<b>B. EXPENDITURES</b>					
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	1,602,801.74	1,602,801.74	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,739,870.73	3,739,870.73	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			5,342,672.47	5,342,672.47	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			136,533.46	136,533.46	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,533.46	136,533.46	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,551,657.79	2,687,212.71	5.3%
b) Audit Adjustments		9793	(978.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,550,679.25	2,687,212.71	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,550,679.25	2,687,212.71	5.4%
2) Ending Balance, June 30 (E + F1e)			2,687,212.71	2,823,746.17	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,479.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,685,733.02	2,823,746.17	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2,497,083.37		
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	188,649.65		
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	1,479.69		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,687,212.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,687,212.71		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	150,211.20	150,211.20	0.0%
Interest		8660	197.49	197.49	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	5,328,797.24	5,328,797.24	0.0%
TOTAL, REVENUES			5,479,205.93	5,479,205.93	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,602,801.74	1,602,801.74	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,602,801.74</b>	<b>1,602,801.74</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	3,739,870.73	3,739,870.73	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,739,870.73</b>	<b>3,739,870.73</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,342,672.47</b>	<b>5,342,672.47</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,479,205.93	5,479,205.93	0.0%
5) TOTAL, REVENUES			5,479,205.93	5,479,205.93	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		5,342,672.47	5,342,672.47	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,342,672.47	5,342,672.47	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			136,533.46	136,533.46	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,533.46	136,533.46	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,551,657.79	2,687,212.71	5.3%
b) Audit Adjustments		9793	(978.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,550,679.25	2,687,212.71	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,550,679.25	2,687,212.71	5.4%
2) Ending Balance, June 30 (E + F1e)			2,687,212.71	2,823,746.17	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,479.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,685,733.02	2,823,746.17	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,685,733.02	2,823,746.17
Total, Restricted Balance		2,685,733.02	2,823,746.17

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,453,977.62	2,621,403.00	-24.1%
3) Other State Revenue		8300-8599	3,138,621.61	2,741,281.00	-12.7%
4) Other Local Revenue		8600-8799	403,484.75	265,917.00	-34.1%
5) TOTAL, REVENUES			6,996,083.98	5,628,601.00	-19.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,524,689.29	1,608,199.00	5.5%
3) Employee Benefits		3000-3999	734,829.71	800,816.00	9.0%
4) Books and Supplies		4000-4999	2,052,246.51	2,572,383.00	25.3%
5) Services and Other Operating Expenditures		5000-5999	52,778.43	81,821.00	55.0%
6) Capital Outlay		6000-6999	884,724.42	1,271,180.00	43.7%
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	125,090.48	126,672.00	1.3%
9) TOTAL, EXPENDITURES			5,374,358.84	6,461,071.00	20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,621,725.14	(832,470.00)	-151.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,621,725.14	(832,470.00)	-151.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,174,161.15	6,795,886.29	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,174,161.15	6,795,886.29	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,174,161.15	6,795,886.29	31.3%
2) Ending Balance, June 30 (E + F1e)			6,795,886.29	5,963,416.29	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,112.00	0.00	-100.0%
Stores		9712	38,684.82	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	6,742,248.15	5,958,574.97	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,841.32	4,841.32	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,565,558.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,804.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,112.00		
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	699,884.25		
4) Due from Grantor Government		9290	6,798.65		
5) Due from Other Funds		9310	114,288.12		
6) Stores		9320	38,684.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,416,522.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	284,763.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	266,505.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	69,366.69		
6) TOTAL, LIABILITIES			620,635.89		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,795,886.29		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,443,977.62	2,611,403.00	-24.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	10,000.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			3,453,977.62	2,621,403.00	-24.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,138,621.61	2,741,281.00	-12.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,138,621.61	2,741,281.00	-12.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	130,400.79	162,000.00	24.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	217,384.81	62,612.00	-71.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,524.01	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,175.14	41,305.00	20.9%
TOTAL, OTHER LOCAL REVENUE			403,484.75	265,917.00	-34.1%
TOTAL, REVENUES			6,996,083.98	5,628,601.00	-19.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,268,470.05	1,369,337.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	170,598.90	171,864.00	0.7%
Clerical, Technical and Office Salaries		2400	59,068.80	66,998.00	13.4%
Other Classified Salaries		2900	26,551.54	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,524,689.29	1,608,199.00	5.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	294,249.49	296,318.00	0.7%
OASDI/Medicare/Alternative		3301-3302	114,212.09	143,617.00	25.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	278,010.31	267,129.00	-3.9%
Unemployment Insurance		3501-3502	744.39	808.00	8.5%
Workers' Compensation		3601-3602	25,635.65	48,246.00	88.2%
OPEB, Allocated		3701-3702	21,977.78	44,698.00	103.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>734,829.71</b>	<b>800,816.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,206.23	241,242.00	54.4%
Noncapitalized Equipment		4400	9,403.95	17,801.00	89.3%
Food		4700	1,886,636.33	2,313,340.00	22.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,052,246.51</b>	<b>2,572,383.00</b>	<b>25.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	225.92	1,700.00	652.5%
Dues and Memberships		5300	65.00	400.00	515.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,689.29	35,046.00	156.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	956.48	800.00	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	37,841.74	43,875.00	15.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>52,778.43</b>	<b>81,821.00</b>	<b>55.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	731,743.28	1,110,500.00	51.8%
Equipment		6400	152,981.14	160,680.00	5.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>884,724.42</b>	<b>1,271,180.00</b>	<b>43.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	125,090.48	126,672.00	1.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>125,090.48</b>	<b>126,672.00</b>	<b>1.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,374,358.84</b>	<b>6,461,071.00</b>	<b>20.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,453,977.62	2,621,403.00	-24.1%
3) Other State Revenue		8300-8599	3,138,621.61	2,741,281.00	-12.7%
4) Other Local Revenue		8600-8799	403,484.75	265,917.00	-34.1%
5) TOTAL, REVENUES			6,996,083.98	5,628,601.00	-19.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,511,761.28	5,223,899.00	15.8%
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		125,090.48	126,672.00	1.3%
8) Plant Services	8000-8999		737,507.08	1,110,500.00	50.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,374,358.84	6,461,071.00	20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,621,725.14	(832,470.00)	-151.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,621,725.14	(832,470.00)	-151.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,174,161.15	6,795,886.29	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,174,161.15	6,795,886.29	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,174,161.15	6,795,886.29	31.3%
2) Ending Balance, June 30 (E + F1e)					
			6,795,886.29	5,963,416.29	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,112.00	0.00	-100.0%
Stores		9712	38,684.82	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	6,742,248.15	5,958,574.97	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,841.32	4,841.32	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,491,920.03	4,041,316.85
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	795,133.48	607,063.48
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	57,861.65	57,861.65
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	108,019.07	108,019.07
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	369,106.62	369,106.62
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.85	.85
7029	Child Nutrition: Food Service Staff Training Funds	5.21	5.21
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	697,302.95	552,302.95
7033	Child Nutrition: School Food Best Practices Apportionment	222,898.29	222,898.29
Total, Restricted Balance		6,742,248.15	5,958,574.97

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	108,336.57	50,000.00	-53.8%
5) TOTAL, REVENUES			108,336.57	50,000.00	-53.8%
<b>B. EXPENDITURES</b>					
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	19,000.00	New
5) Services and Other Operating Expenditures		5000-5999	1,939,491.18	3,126,631.00	61.2%
6) Capital Outlay		6000-6999	485,616.93	817,224.00	68.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,425,108.11	3,962,855.00	63.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,316,771.54)	(3,912,855.00)	68.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	2,600,000.00	0.0%
b) Transfers Out		7600-7629	153,387.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,446,613.00	2,600,000.00	6.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,841.46	(1,312,855.00)	-1,111.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211,715.80	3,341,557.26	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211,715.80	3,341,557.26	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211,715.80	3,341,557.26	4.0%
2) Ending Balance, June 30 (E + F1e)			3,341,557.26	2,028,702.26	-39.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,341,557.26	2,028,702.26	-39.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,602,692.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,535.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	7,556.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,600,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,204,713.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	863,156.43		
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			863,156.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,341,557.26		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	83,578.68	50,000.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,757.89	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			108,336.57	50,000.00	-53.8%
TOTAL, REVENUES			108,336.57	50,000.00	-53.8%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	10,000.00	New
Noncapitalized Equipment		4400	0.00	9,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	19,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,876,067.80	2,795,631.00	49.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,423.38	331,000.00	421.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,939,491.18	3,126,631.00	61.2%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	478,883.78	807,224.00	68.6%
Equipment		6400	6,733.15	10,000.00	48.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			485,616.93	817,224.00	68.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			2,425,108.11	3,962,855.00	63.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,600,000.00	2,600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,000.00	2,600,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	153,387.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,387.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			2,446,613.00	2,600,000.00	6.3%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	108,336.57	50,000.00	-53.8%
5) TOTAL, REVENUES			108,336.57	50,000.00	-53.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,425,108.11	3,962,855.00	63.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,425,108.11	3,962,855.00	63.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,316,771.54)	(3,912,855.00)	68.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	2,600,000.00	0.0%
b) Transfers Out		7600-7629	153,387.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,446,613.00	2,600,000.00	6.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,841.46	(1,312,855.00)	-1,111.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211,715.80	3,341,557.26	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211,715.80	3,341,557.26	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211,715.80	3,341,557.26	4.0%
2) Ending Balance, June 30 (E + F1e)			3,341,557.26	2,028,702.26	-39.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,341,557.26	2,028,702.26	-39.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	49,146.23	0.00	-100.0%
5) TOTAL, REVENUES			49,146.23	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,146.23	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	639,843.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(639,843.56)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(590,697.33)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,697.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,697.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,697.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	639,286.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,797.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,353.93		
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			639,843.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	639,843.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			639,843.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	36,808.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,337.47	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			49,146.23	0.00	-100.0%
TOTAL, REVENUES			49,146.23	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	639,843.56	0.00	-100.0%
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			639,843.56	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(639,843.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	49,146.23	0.00	-100.0%
5) TOTAL, REVENUES			49,146.23	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49,146.23	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	639,843.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(639,843.56)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(590,697.33)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,697.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,697.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,697.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	443,073.54	300,000.00	-32.3%
5) TOTAL, REVENUES			443,073.54	300,000.00	-32.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			443,073.54	300,000.00	-32.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			443,073.54	300,000.00	-32.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,695,081.26	9,138,154.80	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,695,081.26	9,138,154.80	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,695,081.26	9,138,154.80	5.1%
2) Ending Balance, June 30 (E + F1e)			9,138,154.80	9,438,154.80	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,138,154.80	9,438,154.80	3.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	9,130,197.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,661.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	33,618.45		
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			9,138,154.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,138,154.80		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	380,689.11	300,000.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,384.43	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			443,073.54	300,000.00	-32.3%
TOTAL, REVENUES			443,073.54	300,000.00	-32.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	443,073.54	300,000.00	-32.3%
5) TOTAL, REVENUES			443,073.54	300,000.00	-32.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			443,073.54	300,000.00	-32.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			443,073.54	300,000.00	-32.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,695,081.26	9,138,154.80	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,695,081.26	9,138,154.80	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,695,081.26	9,138,154.80	5.1%
2) Ending Balance, June 30 (E + F1e)					
			9,138,154.80	9,438,154.80	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,138,154.80	9,438,154.80	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,928,091.08	2,850,000.00	-42.2%
5) TOTAL, REVENUES			4,928,091.08	2,850,000.00	-42.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	554,288.52	538,233.00	-2.9%
3) Employee Benefits		3000-3999	278,326.15	279,508.00	0.4%
4) Books and Supplies		4000-4999	0.00	1,168,554.00	New
5) Services and Other Operating Expenditures		5000-5999	75,556.40	239,867.00	217.5%
6) Capital Outlay		6000-6999	11,325,826.18	6,994,241.00	-38.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,511,148.72	1,511,149.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,745,145.97	10,731,552.00	-21.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,817,054.89)	(7,881,552.00)	-10.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,817,054.89)	(7,881,552.00)	-10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,470,733.90	20,653,679.01	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,470,733.90	20,653,679.01	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,470,733.90	20,653,679.01	-29.9%
2) Ending Balance, June 30 (E + F1e)			20,653,679.01	12,772,127.01	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,653,679.01	12,772,127.01	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,626,045.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,356.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	80,388.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,560.01		
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			21,656,638.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	994,473.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,485.67		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,002,959.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I8 + J2)			20,653,679.01		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	3,657,792.73	2,500,000.00	-31.7%
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	1,038,565.04	350,000.00	-66.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	231,733.31	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,928,091.08	2,850,000.00	-42.2%
TOTAL, REVENUES			4,928,091.08	2,850,000.00	-42.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	198.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	495,872.98	467,034.00	-5.8%
Clerical, Technical and Office Salaries		2400	58,216.76	71,199.00	22.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>554,288.52</b>	<b>538,233.00</b>	<b>-2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	140,656.60	145,592.00	3.5%
OASDI/Medicare/Alternative		3301-3302	42,022.95	34,934.00	-16.9%
Health and Welfare Benefits		3401-3402	78,216.27	81,804.00	4.6%
Unemployment Insurance		3501-3502	269.03	269.00	0.0%
Workers' Compensation		3601-3602	9,183.62	9,032.00	-1.7%
OPEB, Allocated		3701-3702	7,977.68	7,877.00	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>278,326.15</b>	<b>279,508.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,168,554.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>1,168,554.00</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,156.04	12,500.00	-17.5%
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	60,400.36	227,367.00	276.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,556.40</b>	<b>239,867.00</b>	<b>217.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,325,826.18	6,994,241.00	-38.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,325,826.18</b>	<b>6,994,241.00</b>	<b>-38.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	1,511,148.72	1,511,149.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,511,148.72</b>	<b>1,511,149.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,745,145.97</b>	<b>10,731,552.00</b>	<b>-21.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
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%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	4,928,091.08	2,850,000.00	-42.2%
5) TOTAL, REVENUES			4,928,091.08	2,850,000.00	-42.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,233,987.25	9,220,403.00	-24.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,511,148.72	1,511,149.00	0.0%
10) TOTAL, EXPENDITURES			13,745,145.97	10,731,552.00	-21.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(8,817,054.89)	(7,881,552.00)	-10.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,817,054.89)	(7,881,552.00)	-10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,470,733.90	20,653,679.01	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,470,733.90	20,653,679.01	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,470,733.90	20,653,679.01	-29.9%
2) Ending Balance, June 30 (E + F1e)			20,653,679.01	12,772,127.01	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,653,679.01	12,772,127.01	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	20,653,679.01	12,772,127.01
Total, Restricted Balance		20,653,679.01	12,772,127.01

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,962,002.22	2,000,000.00	1.9%
5) TOTAL, REVENUES			1,962,002.22	2,000,000.00	1.9%
<b>B. EXPENDITURES</b>					
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	302,102.46	0.00	-100.0%
6) Capital Outlay		6000-6999	2,006,183.42	1,500,000.00	-25.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,133,380.85	1,000,000.00	-11.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,441,666.73	2,500,000.00	-27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,479,664.51)	(500,000.00)	-66.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,479,664.51)	(500,000.00)	-66.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,419.65	3,088,755.14	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,419.65	3,088,755.14	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,419.65	3,088,755.14	-32.4%
2) Ending Balance, June 30 (E + F1e)			3,088,755.14	2,588,755.14	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,088,755.14	2,588,755.14	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,920,375.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,956.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,113.79		
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			3,936,533.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	847,778.28		
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			847,778.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,088,755.14		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	199,208.23	50,000.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,668.82	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,716,125.17	1,950,000.00	13.6%
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			1,962,002.22	2,000,000.00	1.9%
TOTAL, REVENUES			1,962,002.22	2,000,000.00	1.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	302,102.46	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			302,102.46	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,006,183.42	1,500,000.00	-25.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			2,006,183.42	1,500,000.00	-25.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	1,133,380.85	1,000,000.00	-11.8%
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)			1,133,380.85	1,000,000.00	-11.8%
TOTAL, EXPENDITURES			3,441,666.73	2,500,000.00	-27.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	1,962,002.22	2,000,000.00	1.9%
5) TOTAL, REVENUES			1,962,002.22	2,000,000.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		300,461.82	0.00	-100.0%
8) Plant Services	8000-8999		2,007,824.06	1,500,000.00	-25.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,133,380.85	1,000,000.00	-11.8%
10) TOTAL, EXPENDITURES			3,441,666.73	2,500,000.00	-27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,479,664.51)	(500,000.00)	-66.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,479,664.51)	(500,000.00)	-66.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,419.65	3,088,755.14	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,419.65	3,088,755.14	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,419.65	3,088,755.14	-32.4%
2) Ending Balance, June 30 (E + F1e)			3,088,755.14	2,588,755.14	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,088,755.14	2,588,755.14	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,088,755.14	2,588,755.14
Total, Restricted Balance		3,088,755.14	2,588,755.14

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,253.62	4,000.00	-44.9%
5) TOTAL, REVENUES			7,253.62	4,000.00	-44.9%
<b>B. EXPENDITURES</b>					
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	48.76	29,190.00	59,764.6%
6) Capital Outlay		6000-6999	0.00	40,000.00	New
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			48.76	69,190.00	141,789.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,204.86	(65,190.00)	-1,004.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,204.86	(65,190.00)	-1,004.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,784.77	145,989.63	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,784.77	145,989.63	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,784.77	145,989.63	5.2%
2) Ending Balance, June 30 (E + F1e)			145,989.63	80,799.63	-44.7%
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	146,399.63	81,209.63	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(410.00)	(410.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	145,862.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(410.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	537.08		
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			145,989.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			145,989.63		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,258.30	4,000.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	995.32	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,253.62	4,000.00	-44.9%
TOTAL, REVENUES			7,253.62	4,000.00	-44.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	28,190.00	New
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	48.76	1,000.00	1,950.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48.76</b>	<b>29,190.00</b>	<b>59,764.6%</b>
<b>CAPITAL OUTLAY</b>					
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	40,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>40,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>48.76</b>	<b>69,190.00</b>	<b>141,799.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	7,253.62	4,000.00	-44.9%
5) TOTAL, REVENUES			7,253.62	4,000.00	-44.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		48.76	69,190.00	141,799.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48.76	69,190.00	141,799.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,204.86	(65,190.00)	-1,004.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,204.86	(65,190.00)	-1,004.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,784.77	145,989.63	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,784.77	145,989.63	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,784.77	145,989.63	5.2%
2) Ending Balance, June 30 (E + F1e)			145,989.63	80,799.63	-44.7%
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	146,399.63	81,209.63	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(410.00)	(410.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	146,399.63	81,209.63
Total, Restricted Balance		146,399.63	81,209.63

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	226,243.76	150,000.00	-33.7%
5) TOTAL, REVENUES			226,243.76	150,000.00	-33.7%
<b>B. EXPENDITURES</b>					
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	1,546.87	1,500.00	-3.0%
6) Capital Outlay		6000-6999	41,506.38	100,000.00	140.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,053.25	101,500.00	135.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			183,190.51	48,500.00	-73.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,650,000.00	650,000.00	-75.5%
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			2,650,000.00	650,000.00	-75.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,833,190.51	698,500.00	-75.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,887.51	7,545,078.02	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,887.51	7,545,078.02	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,887.51	7,545,078.02	60.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,545,078.02	8,243,578.02	9.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,890,802.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,751.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,026.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,650,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,545,078.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,545,078.02		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	198,864.54	150,000.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,379.22	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			226,243.76	150,000.00	-33.7%
TOTAL, REVENUES			226,243.76	150,000.00	-33.7%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,546.87	1,500.00	-3.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,546.87	1,500.00	-3.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	41,506.38	100,000.00	140.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			41,506.38	100,000.00	140.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			43,053.25	101,500.00	135.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	2,650,000.00	650,000.00	-75.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,650,000.00	650,000.00	-75.5%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,650,000.00</b>	<b>650,000.00</b>	<b>-75.5%</b>

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	226,243.76	150,000.00	-33.7%
5) TOTAL, REVENUES			226,243.76	150,000.00	-33.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		43,053.25	101,500.00	135.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,053.25	101,500.00	135.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			183,190.51	48,500.00	-73.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,650,000.00	650,000.00	-75.5%
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			2,650,000.00	650,000.00	-75.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,833,190.51	698,500.00	-75.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,887.51	7,545,078.02	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,887.51	7,545,078.02	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,887.51	7,545,078.02	60.1%
2) Ending Balance, June 30 (E + F1e)			7,545,078.02	8,243,578.02	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,545,078.02	8,243,578.02	9.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	664.93	600.00	-9.8%
5) TOTAL, REVENUES			664.93	600.00	-9.8%
<b>B. EXPENDITURES</b>					
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	5,039.95	16,525.00	227.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,039.95	16,525.00	227.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,375.02)	(15,925.00)	264.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
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	20,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,375.02)	4,075.00	-193.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802.72	9,427.70	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802.72	9,427.70	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802.72	9,427.70	-31.7%
2) Ending Balance, June 30 (E + F1e)			9,427.70	13,502.70	43.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,427.70	13,502.70	43.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	9,416.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	37.24		
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			9,427.70		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,427.70		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		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					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	532.53	500.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	132.40	0.00	-100.0%
Other Local Revenue					
		8699	0.00	100.00	New
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			664.93	600.00	-9.8%
TOTAL, REVENUES			664.93	600.00	-9.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,039.95	16,525.00	227.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,039.95	16,525.00	227.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,039.95	16,525.00	227.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	20,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	20,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	20,000.00	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	664.93	600.00	-9.8%
5) TOTAL, REVENUES			664.93	600.00	-9.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,039.95	16,525.00	227.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,039.95	16,525.00	227.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,375.02)	(15,925.00)	264.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
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	20,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,375.02)	4,075.00	-193.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802.72	9,427.70	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802.72	9,427.70	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802.72	9,427.70	-31.7%
2) Ending Balance, June 30 (E + F1e)			9,427.70	13,502.70	43.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,427.70	13,502.70	43.2%
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
<b>A. REVENUES</b>					
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	51,337.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,186,990.00	12,307,618.00	1.0%
5) TOTAL, REVENUES			12,238,327.00	12,307,618.00	0.6%
<b>B. EXPENDITURES</b>					
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	11,766,646.00	12,164,146.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,766,646.00	12,164,146.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			471,681.00	143,472.00	-69.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			471,681.00	143,472.00	-69.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,109,142.00	9,608,737.00	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,109,142.00	9,608,737.00	5.5%
d) Other Restatements		9795	27,914.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,137,056.00	9,608,737.00	5.2%
2) Ending Balance, June 30 (E + F1e)			9,608,737.00	9,752,209.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,608,737.00	9,752,209.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,548,550.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60,187.00		
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			9,608,737.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,608,737.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	51,337.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,337.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,043,578.00	12,088,948.00	9.5%
Unsecured Roll		8612	418,575.00	0.00	-100.0%
Prior Years' Taxes		8613	248,524.00	192,852.00	-22.4%
Supplemental Taxes		8614	262,215.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	214,098.00	25,818.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,186,990.00	12,307,618.00	1.0%
TOTAL, REVENUES			12,238,327.00	12,307,618.00	0.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,920,000.00	5,570,000.00	13.2%
Bond Interest and Other Service Charges		7434	6,846,646.00	6,594,146.00	-3.7%
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)			11,766,646.00	12,164,146.00	3.4%
TOTAL, EXPENDITURES			11,766,646.00	12,164,146.00	3.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	51,337.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,186,990.00	12,307,618.00	1.0%
5) TOTAL, REVENUES			12,238,327.00	12,307,618.00	0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	11,766,646.00	12,164,146.00	3.4%
10) TOTAL, EXPENDITURES			11,766,646.00	12,164,146.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			471,681.00	143,472.00	-69.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			471,681.00	143,472.00	-69.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,109,142.00	9,608,737.00	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,109,142.00	9,608,737.00	5.5%
d) Other Restatements		9795	27,914.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,137,056.00	9,608,737.00	5.2%
2) Ending Balance, June 30 (E + F1e)			9,608,737.00	9,752,209.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,608,737.00	9,752,209.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,608,737.00	9,752,209.00
Total, Restricted Balance		9,608,737.00	9,752,209.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	250,919.63	168,500.00	-32.8%
5) TOTAL, REVENUES			250,919.63	168,500.00	-32.8%
<b>B. EXPENDITURES</b>					
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	118,527.28	190,000.00	60.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,527.28	190,000.00	60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132,392.35	(21,500.00)	-116.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	20,000.00	New
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	(20,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			132,392.35	(41,500.00)	-131.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,797.30	610,189.65	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,797.30	610,189.65	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,797.30	610,189.65	27.7%
2) Ending Balance, June 30 (E + F1e)			610,189.65	568,689.65	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	610,189.65	568,689.65	-6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	481,961.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,355.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	127,824.79		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,758.01		
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			610,189.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			610,189.65		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	233,510.29	165,000.00	-29.3%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,220.56	3,500.00	-77.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,188.78	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			250,919.63	168,500.00	-32.8%
TOTAL, REVENUES			250,919.63	168,500.00	-32.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	118,527.28	125,000.00	5.5%
Other Debt Service - Principal		7439	0.00	65,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,527.28	190,000.00	60.3%
TOTAL, EXPENDITURES			118,527.28	190,000.00	60.3%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	20,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	20,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(20,000.00)	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	250,919.63	168,500.00	-32.8%
5) TOTAL, REVENUES			250,919.63	168,500.00	-32.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	118,527.28	190,000.00	60.3%
10) TOTAL, EXPENDITURES			118,527.28	190,000.00	60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			132,392.35	(21,500.00)	-116.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	20,000.00	New
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	(20,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			132,392.35	(41,500.00)	-131.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,797.30	610,189.65	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,797.30	610,189.65	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,797.30	610,189.65	27.7%
2) Ending Balance, June 30 (E + F1e)			610,189.65	568,689.65	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	610,189.65	568,689.65	-6.8%
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
<b>A. REVENUES</b>					
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	25,574,189.74	26,224,045.00	2.5%
5) TOTAL, REVENUES			25,574,189.74	26,224,045.00	2.5%
<b>B. EXPENSES</b>					
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	80,178.20	77,500.00	-3.3%
4) Books and Supplies		4000-4999	9,009.82	21,000.00	133.1%
5) Services and Other Operating Expenses		5000-5999	26,326,410.43	26,086,545.00	-0.9%
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			26,415,598.45	26,185,045.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(841,408.71)	39,000.00	-104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(841,408.71)	39,000.00	-104.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,464,079.49	6,605,058.78	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,464,079.49	6,605,058.78	2.2%
d) Other Restatements		9795	982,388.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,446,467.49	6,605,058.78	-11.3%
2) Ending Net Position, June 30 (E + F1e)			6,605,058.78	6,644,058.78	0.6%
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	6,605,058.78	6,644,058.78	0.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,997,678.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,048.00)		
b) in Banks		9120	200,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,157.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,818,615.74		
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			7,021,403.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	118,111.95		
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	298,233.00		
7) TOTAL, LIABILITIES			416,344.95		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,605,058.78		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	219,116.65	250,000.00	14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	82,852.77	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	25,272,220.32	25,974,045.00	2.8%
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			25,574,189.74	26,224,045.00	2.5%
TOTAL, REVENUES			25,574,189.74	26,224,045.00	2.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,393.23	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	37.03	0.00	-100.0%
Workers' Compensation		3601-3602	1,241.60	0.00	-100.0%
OPEB, Allocated		3701-3702	1,125.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,381.34	77,500.00	1.5%
TOTAL, EMPLOYEE BENEFITS			80,178.20	77,500.00	-3.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,009.82	21,000.00	133.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,009.82	21,000.00	133.1%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	26,326,410.43	26,086,545.00	-0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,326,410.43	26,086,545.00	-0.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
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			26,415,598.45	26,185,045.00	-0.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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			0.00	0.00	0.0%
(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
<b>A. REVENUES</b>					
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	25,574,189.74	26,224,045.00	2.5%
5) TOTAL, REVENUES			25,574,189.74	26,224,045.00	2.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		26,415,598.45	26,185,045.00	-0.9%
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			26,415,598.45	26,185,045.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(841,408.71)	39,000.00	-104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(841,408.71)	39,000.00	-104.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,464,079.49	6,605,058.78	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,464,079.49	6,605,058.78	2.2%
d) Other Restatements		9795	982,388.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,446,467.49	6,605,058.78	-11.3%
2) Ending Net Position, June 30 (E + F1e)			6,605,058.78	6,644,058.78	0.6%
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	6,605,058.78	6,644,058.78	0.6%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	12,124.49	12,077.21	12,730.57	11,928.18	11,880.87	12,436.22
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	12,124.49	12,077.21	12,730.57	11,928.18	11,880.87	12,436.22
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	76.79	82.28	76.79	76.79	76.79	76.79
b. Special Education-Special Day Class	10.15	10.00	10.15	10.15	10.15	10.15
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.36	1.05	1.05	1.05	1.05	1.05
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	88.30	93.33	87.99	87.99	87.99	87.99
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,212.79	12,170.54	12,818.56	12,016.17	11,968.86	12,524.21
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	3,485,921.00		3,485,921.00			3,485,921.00
Work in Progress	53,276,635.07	(32,465,085.07)	20,811,550.00	15,348,480.97	4,508,341.00	31,651,689.97
Total capital assets not being depreciated	56,762,556.07	(32,465,085.07)	24,297,471.00	15,348,480.97	4,508,341.00	35,137,610.97
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	356,310,323.81	34,272,750.19	390,583,074.00	29,167,100.41		419,750,174.41
Equipment	31,225,172.12	250,063.88	31,475,236.00	637,310.78		32,112,546.78
Total capital assets being depreciated	387,535,495.93	34,522,814.07	422,058,310.00	29,804,411.19	0.00	451,862,721.19
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(122,010,287.36)	295,023.36	(121,715,264.00)			(121,715,264.00)
Equipment	(19,555,714.90)	(500,597.10)	(20,056,312.00)			(20,056,312.00)
Total accumulated depreciation	(141,566,002.26)	(205,573.74)	(141,771,576.00)	0.00	0.00	(141,771,576.00)
Total capital assets being depreciated, net excluding lease and subscription assets	245,969,493.67	34,317,240.33	280,286,734.00	29,804,411.19	0.00	310,091,145.19
Lease Assets		499,113.00	499,113.00			499,113.00
Accumulated amortization for lease assets		(278,657.00)	(278,657.00)			(278,657.00)
Total lease assets, net	0.00	220,456.00	220,456.00	0.00	0.00	220,456.00
Subscription Assets		366,228.00	366,228.00			366,228.00
Accumulated amortization for subscription assets		(162,956.00)	(162,956.00)			(162,956.00)
Total subscription assets, net	0.00	203,272.00	203,272.00	0.00	0.00	203,272.00
Governmental activity capital assets, net	302,732,049.74	2,275,883.26	305,007,933.00	45,152,892.16	4,508,341.00	345,652,484.16
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

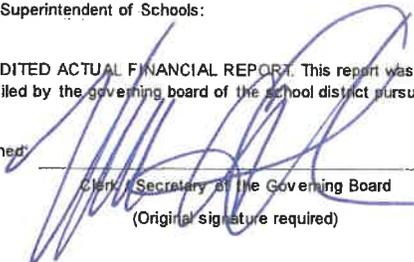
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

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)	52.98%
	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	\$120,364,356.11
	Appropriations Subject to Limit	\$120,364,356.11
	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	6.54%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2024

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Howard Marinier  
Name  
Executive Director, Business Services  
Title  
(714) 966-4176  
Telephone  
hmarinier@ocde.us  
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For School District:

Rami Beshara  
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E-mail Address

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
	Title I Basic Grant	Title II Teacher Quality	Title III LEP Student Program	Title IV Student Support	ESSA School Improvement	ESSER III	ESSER III: School Emergency Relief
FEDERAL PROGRAM NAME							
FEDERAL CATALOG NUMBER	84,010	84,367	84,365	84,424	84,010	84,425	84,425U
RESOURCE CODE	3010	4035	4203	4127	3182	3213	3214
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	52,114.63	(62,659.77)	82,332.67	0.00	49,695.20	8,712,380.48	2,922,600.86
2. a. Current Year Award	2,012,166.00	316,331.00	203,889.00	159,582.00	348,765.00		
b. Transferability (ESSA)		(100,000.00)	100,000.00			153,387.00	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,012,166.00	216,331.00	303,889.00	159,582.00	348,765.00	153,387.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,064,280.63	153,671.23	386,221.67	159,582.00	398,460.20	8,865,767.48	2,922,600.86
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	49,850.63		19,619.84				450,804.66
6. Cash Received in Current Year	2,014,430.00		487,468.00	284,288.16	159,659.20	3,641,675.67	2,079,681.81
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,064,280.63	0.00	507,087.84	264,288.16	159,659.20	3,641,675.67	2,530,486.47
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,794,405.46	20,321.97	341,489.10	159,582.00	295,498.73	7,242,159.72	2,530,486.47
10. Non Donor-Authorized Expenditures				11,202.95			
11. Total Expenditures (lines 9 & 10)	1,794,405.46	20,321.97	341,489.10	170,784.95	295,498.73	7,242,159.72	2,530,486.47
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)	269,875.17	(20,321.97)	165,598.74	104,706.16	(135,839.53)	(3,600,484.05)	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	269,875.17		165,598.74	104,706.16			
b. Accounts Payable							
c. Accounts Receivable		20,321.97			135,839.53	3,600,484.05	
14. Unused Grant Award Calculation (line 4 minus line 9)	269,875.17	133,349.26	44,732.57	0.00	102,961.47	1,623,607.76	392,114.39
15. If Carryover is allowed, enter line 14 amount here	271,090.96	133,349.26	44,732.57	0.00	102,961.47	1,623,607.76	392,114.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,794,405.46	20,321.97	341,489.10	159,582.00	295,498.73	7,242,159.72	2,530,486.47

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	ELO Grant: ESSER III State Reserve Emergency	"ELO Grant: ESSER III State Reserve Learning Loss"	SPED: ARP IDEA Part B	SPED: ARP IDEA Early Int. Services	IDEA Local Assist	IDEA Local - Sig Dis: SPED	IDEA Mental Health
FEDERAL CATALOG NUMBER	84,425	84,425	84,027	84,027	84,027	84,027	84,027A
RESOURCE CODE	3218	3219	3305	3307	3310	3312	3327
REVENUE OBJECT	8290	8290	8182	8990	8181	8990	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	942,185.00	1,291,372.29	38,513.78		303,754.85		86,519.00
2. a. Current Year Award					2,419,845.00		157,829.00
b. Transferability (ESSA)			(37,720.69)	37,720.69	(250,082.41)	250,082.41	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	(37,720.69)	37,720.69	2,169,762.59	250,082.41	157,829.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	942,185.00	1,291,372.29	793.09	37,720.69	2,473,517.44	250,082.41	244,348.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	235,546.00	73,248.29					
6. Cash Received in Current Year	222,647.00	332,793.00		37,720.69	(153,115.69)	250,082.41	214,044.88
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	458,193.00	406,041.29	0.00	37,720.69	(153,115.69)	250,082.41	214,044.88
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	751,256.65	1,076,112.00		37,720.69	1,742,683.34	250,082.41	244,348.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	751,256.65	1,076,112.00	0.00	37,720.69	1,742,683.34	250,082.41	244,348.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(293,063.65)	(670,070.71)	0.00	0.00	(1,895,799.03)	0.00	(30,303.12)

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							
b. Accounts Payable							
c. Accounts Receivable	293,063.65	670,070.71			1,895,799.03		30,303.12
14. Unused Grant Award Calculation (line 4 minus line 9)	190,928.35	215,260.29	793.09		0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	190,928.35	215,260.29	0.00				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	751,256.65	1,076,112.00	0.00	37,720.69	1,742,683.34	250,082.41	244,348.00

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

Fullerton Joint Union High  
Orange County

Description	015		016		TOTAL
	Voc & Applied, Secondary, & Adult	American Rescue Plan - Homeless Children and Youth			
FEDERAL PROGRAM NAME					
FEDERAL CATALOG NUMBER	84,048	84,425			
RESOURCE CODE	3550	5634			
REVENUE OBJECT	8290	8290			
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carry over		76,828.00			14,495,636.99
2. a. Current Year Award	319,797.00				5,938,204.00
b. Transferability (ESSA)					0.00
c. Other Adjustments					153,387.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	319,797.00	0.00			6,091,591.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	319,797.00	76,828.00			20,587,227.99
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year		19,207.00			848,276.42
6. Cash Received in Current Year	52,159.38	34,045.00			9,637,579.51
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	52,159.38	53,252.00			10,485,855.93
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	319,797.00	60,544.36			16,866,487.90
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	319,797.00	60,544.36			11,202.95
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)	(267,637.62)	(7,292.36)			(6,380,631.97)
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT_Version 2					0.00

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

Fullerton Joint Union High  
Orange County

Description	015		016	
a. Unearned Revenue				540,180.07
b. Accounts Payable				0.00
c. Accounts Receivable	267,637.62		7,292.36	6,920,812.04
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	16,283.64	3,720,740.09
15. If Carryover is allowed, enter line 14 amount here			16,283.64	3,721,162.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		319,797.00	60,544.36	16,866,487.90

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	CA National Board Certified Teacher Incentive Program	CA Partnership Media Art Academy	CAREER TECH INCENTIVE GRANT	Strong Workforce Program	Vocational Agric Incentive	Calif Partner Acad Business (LHHS)	Calif Partner Acad Medical (SOHS)
RESOURCE CODE	6271	6385	6387	6388	7010	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	5,000.00	41,536.20	604,861.16			36,349.12	59,734.64
2. a. Current Year Award	10,000.00	66,574.00	1,341,872.00		82,679.00	84,326.00	84,326.00
b. Other Adjustments				10,301.74			
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	66,574.00	1,341,872.00	10,301.74	82,679.00	84,326.00	84,326.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,000.00	108,110.20	1,946,733.16	10,301.74	82,679.00	120,675.12	144,060.64
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		36,400.49	330,751.35				
6. Cash Received in Current Year	5,000.00	65,293.00	1,473,876.00	10,301.74	82,679.00	86,427.31	85,720.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,000.00	101,693.49	1,804,627.35	10,301.74	82,679.00	86,427.31	85,720.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	14,936.82	79,619.28	1,649,803.85		66,421.21	80,471.90	141,577.76
10. Non Donor-Authorized Expenditures				10,301.74			
11. Total Expenditures (lines 9 & 10)	14,936.82	79,619.28	1,649,803.85	10,301.74	66,421.21	80,471.90	141,577.76
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)	(9,936.82)	22,074.21	154,823.50	10,301.74	16,257.79	5,955.41	(55,857.76)
a. Unearned Revenue		22,074.21	154,823.50		16,257.79	5,955.41	
b. Accounts Payable							
c. Accounts Receivable	9,936.82						55,857.76

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
14. Unused Grant Award Calculation (line 4 minus line 9)	63.18	28,490.92	296,929.31	10,301.74	16,257.79	40,203.22	2,482.88
15. If Carryover is allowed, enter line 14 amount here	63.18	28,490.92	296,929.31	0.00	16,257.79	40,203.22	2,482.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,936.82	79,619.28	1,649,803.85	10,301.74	66,421.21	80,471.90	141,577.76

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

Fullerton Joint Union High  
Orange County

Description		008	
STATE PROGRAM NAME	Regional K16 Collaborative		TOTAL
RESOURCE CODE	7810		
REVENUE OBJECT	8590		
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover		799,846.11	
2. a. Current Year Award		80,000.00	1,749,777.00
b. Other Adjustments			10,301.74
c. Adj Curr Yr Award (sum lines 2a & 2b)			
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)		80,000.00	1,760,078.74
			0.00
		132,364.99	2,559,924.85
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year		52,364.99	419,516.83
6. Cash Received in Current Year			1,809,297.05
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		52,364.99	2,228,813.88
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures		113,719.46	2,146,550.28
10. Non Donor-Authorized Expenditures			
11. Total Expenditures (lines 9 & 10)		113,719.46	10,301.74
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/R & A/R amounts (line 8 minus line 9 plus line 12)		(61,354.47)	82,263.60
a. Unearned Revenue			199,110.91
b. Accounts Payable			0.00
c. Accounts Receivable			
14. Unused Grant Award Calculation		61,354.47	127,149.05

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

Fullerton Joint Union High  
Orange County

Description	008	
(line 4 minus line 9)	18,645.53	413,374.57
15. If Carryover is allowed, enter line 14 amount here	18,645.53	403,072.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	113,719.46	2,156,852.02

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

Fullerton Joint Union High  
Orange County

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
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			0.00
(sum lines 1, 2c, & 3)	0.00		0.00
<b>REVENUES</b>			
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
<b>EXPENDITURES</b>			
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

Fullerton Joint Union High  
Orange County

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

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

Fullerton Joint Union High  
Orange County

Description		001	TOTAL
<b>FEDERAL PROGRAM NAME</b> <b>FEDERAL CATALOG NUMBER</b> <b>RESOURCE CODE</b> <b>REVENUE OBJECT</b> <b>LOCAL DESCRIPTION (if any)</b>			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			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
<b>REVENUES</b>			
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)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

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

Fullerton Joint Union High  
Orange County

Description	001
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year	0.00
(line 4 minus line 10)	0.00

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	Educator Effectiveness	Lottery	Special Education Apportionment	SPED- Dispute Prevention	SPED - Learning Recovery	Mental Health	AMIM Block Grant
RESOURCE CODE	6266	6300	6500	6536	6537	6546	6762
REVENUE OBJECT	8590	8560	8792	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,448,919.00	1,848,383.35	0.00	6,038.28	100.05	1,088,210.80	4,202,291.00
2. a. Current Year Award		1,822,996.92	25,791,241.04		(100.05)	971,150.00	3,903,839.00
b. Other Adjustments						1,376,943.10	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,822,996.92	25,791,241.04	0.00	(100.05)	2,348,093.10	3,903,839.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,448,919.00	3,671,380.27	25,791,241.04	6,038.28	0.00	3,436,303.90	8,106,130.00
<b>REVENUES</b>							
5. Cash Received in Current Year		1,415,319.12	25,791,241.04		0.00	2,348,093.10	3,903,839.00
6. Amounts Included in Line 5 for Prior Year Adjustments					(100.05)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	407,677.80	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	407,677.80	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,822,996.92	25,791,241.04	0.00	0.00	2,348,093.10	3,903,839.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,090,115.75	2,542,851.71	25,791,241.04	6,038.28	0.00	1,538,890.99	3,060,417.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,090,115.75	2,542,851.71	25,791,241.04	6,038.28	0.00	1,538,890.99	3,060,417.70

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

Fullerton Joint Union High  
Orange County

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	1,358,803.25	1,128,528.56	0.00	0.00	0.00	1,897,412.91	5,045,712.30

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	Arts and Music in Schools (AMS)	Classified Employee PD	Dual Enrollment Opportunities	A-G Completion Improvement	A-G Completion Learning Loss	Classified Summer Assistance	ELO Paraprofessional
RESOURCE CODE	6770	7311	7339	7412	7413	7415	7426
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	39,091.88	0.00	1,668,923.00	625,672.00	39,937.26	959,314.00
2. a. Current Year Award	2,052,598.00		720,000.00			334,239.83	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,052,598.00	0.00	720,000.00	0.00	0.00	334,239.83	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,052,598.00	39,091.88	720,000.00	1,668,923.00	625,672.00	374,177.09	959,314.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,052,598.00		720,000.00				
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	0.00	0.00	334,239.83	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	334,239.83	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,052,598.00	0.00	720,000.00	0.00	0.00	334,239.83	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	6,327.50					352,340.19	768,978.96
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,327.50	0.00	0.00	0.00	0.00	352,340.19	768,978.96

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

Fullerton Joint Union High  
Orange County

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,046,270.50	39,091.88	720,000.00	1,668,923.00	625,672.00	21,836.90	190,335.04

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

Description	015		016		TOTAL
	Learning Recovery Emerging Block Grant	Ethnic Studies	Learning Recovery Emerging Block Grant	Ethnic Studies	
STATE PROGRAM NAME					
RESOURCE CODE	7435	7810			
REVENUE OBJECT	8590	8590			
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance			13,385,254.02	343,382.00	26,655,516.64
2. a. Current Year Award			13,465.98		35,609,430.72
b. Other Adjustments					1,376,943.10
c. Adj Curr Yr Award (sum lines 2a & 2b)			13,465.98	0.00	36,986,373.82
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)			13,398,720.00	343,382.00	63,641,890.46
<b>REVENUES</b>					
5. Cash Received in Current Year					36,231,090.26
6. Amounts Included in Line 5 for Prior Year Adjustments					(100.05)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)			13,465.98	0.00	755,383.61
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)			13,465.98	0.00	755,383.61
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)			13,465.98	0.00	36,986,473.87
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures			5,451,419.00		40,608,621.12
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures					

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

Fullerton Joint Union High  
Orange County

Description	015	016
(line 10 plus line 11)	5,451,419.00	0.00
<b>RESTRICTED ENDING BALANCE</b>		40,608,621.12
13. Current Year		
(line 4 minus line 10)	7,947,301.00	343,382.00
		23,033,269.34

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

Description	001			002		003		TOTAL
	RRMA	Other Local	MEDI-CAL HEALTH	RRMA	Other Local	MEDI-CAL HEALTH	TOTAL	
LOCAL PROGRAM NAME								
RESOURCE CODE	8150	9010	9640					
REVENUE OBJECT	8980	8699	8699					
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	324,172.58	194,662.22	699,527.72					1,218,362.52
2. a. Current Year Award	6,550,000.00	1,018,202.72	562,264.94					8,130,467.66
b. Other Adjustments								0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,550,000.00	1,018,202.72	562,264.94					8,130,467.66
3. Required Matching Funds/Other								0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,874,172.58	1,212,864.94	1,261,792.66					9,348,830.18
<b>REVENUES</b>								
5. Cash Received in Current Year	6,550,000.00	1,018,202.72	562,264.94					8,130,467.66
6. Amounts Included in Line 5 for Prior Year Adjustments								0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00					0.00
b. Noncurrent Accounts Receivable								0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00					0.00
8. Contributed Matching Funds								0.00
9. Total Available (sum lines 5, 7c, & 8)	6,550,000.00	1,018,202.72	562,264.94					8,130,467.66
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	6,325,803.91	703,880.89	25,789.87					7,055,474.67
11. Non Donor-Authorized Expenditures								0.00
12. Total Expenditures								0.00

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

Description	001	002	003
(line 10 plus line 11)	6,325,803.91	703,880.89	25,789.87
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year			
(line 4 minus line 10)	548,368.67	508,984.05	1,236,002.79
			2,293,355.51

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	90,493,587.29	301	0.00	303	90,493,587.29	305	3,183,102.77		307	87,310,484.52	309
2000 - Classified Salaries	28,693,296.32	311	27,804.35	313	28,665,491.97	315	2,273,337.73		317	26,392,154.24	319
3000 - Employee Benefits	58,577,405.17	321	1,737,967.95	323	56,839,437.22	325	1,247,886.79		327	55,591,550.43	329
4000 - Books, Supplies Equip Replace. (6500)	13,784,903.59	331	1,027,736.45	333	12,757,167.14	335	2,854,388.24		337	9,902,778.90	339
5000 - Services. . . & 7300 - Indirect Costs	23,948,123.08	341	706,120.85	343	23,242,002.23	345	203,145.62		347	23,038,856.61	349
TOTAL					211,997,685.85	365			TOTAL	202,235,824.70	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	396
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		11,578.40
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		107,148,510.43
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 80% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		52.98%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.98%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	202,235,824.70
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	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

Fullerton Joint Union High  
Orange County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	194,566,956.00	(1,383,427.00)	193,183,531.00		4,920,000.00	188,263,531.00	5,570,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	16,831,897.00	(128,500.00)	16,703,397.00		815,000.00	15,888,397.00	860,000.00
Leases Payable	227,547.00		227,547.00		134,486.00	93,061.00	92,506.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	90,437,590.00	50,124,796.00	140,562,386.00	7,277,780.00		147,840,166.00	
Total/Net OPEB Liability	58,356,423.00	5,396,757.00	63,753,180.00			63,753,180.00	
Compensated Absences Payable	1,951,185.00	(106,331.00)	1,844,854.00		542,802.04	1,302,051.96	
Subscription Liability		366,228.00	366,228.00	24,092.00		390,320.00	
Governmental activities long-term liabilities	362,371,600.00	54,269,523.00	416,641,123.00	7,301,872.00	6,412,288.04	417,530,706.96	6,522,506.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	237,264,021.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,877,690.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,561,820.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	205,724.00
4. Other Transfers Out	All	9200	7200-7299	3,090,804.00
5. Interfund Transfers Out	All	9300	7600-7629	5,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,108,348.75
D. Plus additional MOE expenditures:				1000-7143, 7300-7439
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				208,277,982.33
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				12,170.54
B. Expenditures per ADA (Line I,E divided by Line II.A)				17,113.29

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	187,510,471.65	15,092.48
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)	187,510,471.65	15,092.48
B. Required effort (Line A.2 times 90%)	168,759,424.49	13,583.23
C. Current year expenditures (Line I.E and Line II.B)	208,277,982.33	17,113.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,695,437.87		117,695,437.87			120,364,356.11
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,472.77		12,472.77			12,212.79
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2022-23</b>					
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>Adjustments to 2023-24</b>					
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	12,212.79		12,212.79	12,016.17		12,016.17
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)			12,212.79			12,016.17
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 P2 Report</b>					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2024-25 P2 Estimate</b>					
1. Homeowners' Exemption (Object 8021)	270,756.22		270,756.22	259,217.00		259,217.00
2. Timber Yield Tax (Object 8022)	.10		.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	3,091,317.00		3,091,317.00
4. Secured Roll Taxes (Object 8041)	66,395,197.82		66,395,197.82	64,267,476.00		64,267,476.00
5. Unsecured Roll Taxes (Object 8042)	2,069,506.77		2,069,506.77	2,141,970.00		2,141,970.00
6. Prior Years' Taxes (Object 8043)	1,173,844.59		1,173,844.59	1,080,060.00		1,080,060.00
7. Supplemental Taxes (Object 8044)	2,356,767.56		2,356,767.56	2,060,422.00		2,060,422.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,662,930.00		9,662,930.00	9,800,913.00		9,800,913.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	270,756.22		270,756.22	259,217.00		259,217.00
2. Timber Yield Tax (Object 8022)	.10		.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	3,091,317.00		3,091,317.00
4. Secured Roll Taxes (Object 8041)	66,395,197.82		66,395,197.82	64,267,476.00		64,267,476.00
5. Unsecured Roll Taxes (Object 8042)	2,069,506.77		2,069,506.77	2,141,970.00		2,141,970.00
6. Prior Years' Taxes (Object 8043)	1,173,844.59		1,173,844.59	1,080,060.00		1,080,060.00
7. Supplemental Taxes (Object 8044)	2,356,767.56		2,356,767.56	2,060,422.00		2,060,422.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,662,930.00		9,662,930.00	9,800,913.00		9,800,913.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
		0.00		0.00	0.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)			0.00			0.00
10. Other In-Lieu Taxes (Object 8082)			0.00			0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	14,309,021.13		14,309,021.13	14,020,395.00		14,020,395.00
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)	96,238,024.19	0.00	96,238,024.19	96,721,770.00	0.00	96,721,770.00
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)	96,238,024.19	0.00	96,238,024.19	96,721,770.00	0.00	96,721,770.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter Federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,936,305.53			1,907,309.58
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,550,000.00		6,550,000.00	6,925,000.00		6,925,000.00
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)	6,550,000.00		6,550,000.00	6,925,000.00		6,925,000.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	86,630,583.00		86,630,583.00	84,193,478.00		84,193,478.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	486,938.81		486,938.81	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	87,117,521.81	0.00	87,117,521.81	84,193,478.00	0.00	84,193,478.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	248,875,638.79		248,875,638.79	227,267,433.00		227,267,433.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,581,291.49		4,581,291.49	3,500,000.00		3,500,000.00





**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) 6,522,519.13
- 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) 169,492,369.28

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.85%

**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) 9,624,642.14
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,583,498.54

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	356,619.94
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)	802,000.28
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)	14,366,760.90
9. Carry-Forward Adjustment (Part IV, Line F)	(1,086,976.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,279,784.01
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	119,183,984.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,009,899.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,652,678.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,381,939.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	298,676.36
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,371,548.52
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)	391,506.19
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,029,175.71
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)	5,342,672.47
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,472,143.81
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)	203,134,223.37
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	
	7.07%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	
	6.54%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	14,366,760.90
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,839,334.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	(1,061,984.55)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.53%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.51%) times Part III, Line B19); zero if positive	(2,173,953.77)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(2,173,953.77)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	6.00%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1086976.88) is applied to the current year calculation and the remainder (\$-1086976.89) is deferred to one or more future years:	6.54%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-724651.26) is applied to the current year calculation and the remainder (\$-1449302.51) is deferred to one or more future years:	6.72%
LEA request for Option 1, Option 2, or Option 3	2
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,086,976.88)

Approved indirect cost rate: 9.53%  
Highest rate used in any program: 9.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,638,831.93	155,573.53	9.49%
01	3182	269,861.85	25,636.88	9.50%
01	3213	83,082.46	7,892.83	9.50%
01	3312	226,437.41	21,500.00	9.49%
01	3550	277,483.75	2,450.00	0.88%
01	4035	18,558.88	1,763.09	9.50%
01	4127	155,967.99	14,816.96	9.50%
01	4203	311,862.19	29,626.91	9.50%
01	5634	55,291.65	5,252.71	9.50%
01	6266	995,539.50	94,576.25	9.50%
01	6385	74,646.36	4,972.92	6.66%
01	6387	1,213,757.19	115,473.28	9.51%
01	6762	2,897,926.11	50,513.03	1.74%
01	7010	60,658.64	5,762.57	9.50%
01	7220	196,641.02	18,680.90	9.50%
01	7810	103,853.39	9,866.07	9.50%
01	8150	5,741,395.41	544,951.44	9.49%
01	9010	711,264.73	701.47	0.10%
13	5310	2,248,911.52	113,794.92	5.06%
13	5320	223,232.29	11,295.56	5.06%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	2,153,523.00	1,848,383.35	4,001,906.35
2. State Lottery Revenue	8560	3,173,628.56		1,822,996.92	4,996,625.48
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)		3,173,628.56	2,153,523.00	3,671,380.27	8,998,531.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,173,628.56		0.00	3,173,628.56
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		2,520,842.30	2,520,842.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			22,009.41	22,009.41
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,173,628.56	0.00	2,542,851.71	5,716,480.27
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	2,153,523.00	1,128,528.56	3,282,051.56
<b>D. COMMENTS:</b>					
Resource 6300 is used exclusively for Textbook adoptions and online / digital textbooks and subscriptions.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	132,593,328.65	20,800,514.16	153,393,842.81	11,895,783.71	165,289,626.52	
3100	Alternative Schools	2,611,098.67	620,878.51	3,231,977.18	250,641.17	3,482,618.35	
3200	Continuation Schools	1,700,441.32	510,454.59	2,210,895.91	171,455.89	2,382,351.80	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	4,428,047.73	1,046,431.92	5,472,479.65	424,393.08	5,896,872.71	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4520	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4530	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5900-5999	Special Education	35,402,152.07	2,702,864.48	35,105,016.56	2,722,408.55	37,827,425.11	
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
---	Food Services					17,714.74	17,714.74
---	Enterprise					298,676.36	298,676.36
---	Facilities Acquisition & Construction					10,841,436.59	10,841,436.59
---	Other Outgo					11,013,838.06	11,013,838.06
Other Funds							
---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) lines CAC, line E]		0.00	0.00	338,472.19	338,472.19	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 02, Function 7210, Object 7350)				(125,090.48)	(125,090.48)	
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	173,733,065.44	25,681,243.67	199,414,312.11	15,678,044.09	223,771,665.74	237,264,021.94

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Support 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)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	92,204,098.41	6,312,616.46	2,231,872.21	14,807,844.15	13,300,932.10	65,181.05	3,390,553.66			77,230.61	0.00	132,593,326.65
3100	Alternative Schools	2,611,098.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,611,098.67
3200	Continuation Schools	1,700,441.32	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,700,441.32
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,426,047.73	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,426,047.73
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	21,944,875.29	595,322.18	0.00	0.00	6,947,649.29	2,913,205.31	0.00			0.00	0.00	32,402,152.07
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8900	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
<b>Total Direct Charged Costs</b>		<b>122,886,661.42</b>	<b>6,908,938.64</b>	<b>2,231,872.21</b>	<b>14,807,844.15</b>	<b>20,451,591.39</b>	<b>2,978,396.36</b>	<b>3,390,553.66</b>	<b>0.00</b>	<b>0.00</b>	<b>77,230.61</b>	<b>0.00</b>	<b>173,733,068.44</b>

\* 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		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,704,998.78	18,095,615.38	0.00	0.00	20,800,614.16
3100	Alternative Schools	0.00	229,794.57	391,173.94	0.00	620,878.51
3200	Continuation Schools	0.00	510,454.59	0.00	0.00	510,454.59
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	1,046,431.92	0.00	0.00	1,046,431.92
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	955,969.59	1,352,704.68	354,190.22	0.00	2,702,864.49
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
..	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	0.00
..	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
..	Cafeteria (Funds 13 and 61)	3,700,968.37	21,234,911.14	745,364.16	0.00	25,681,243.67
<b>Total Allocated Support Costs</b>						

<b>A. Central Administration Costs In General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000-7999)	1,728,168.46
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,016,146.33
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,066,817.78
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,803,134.57
<b>B. Direct Charged and Allocated Costs In General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	173,733,066.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,981,245.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	199,714,312.11
<b>C. Direct Charged Costs In Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,364,543.94
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,364,543.94
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		203,775,856.05
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.76%

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

30 68514-0000000  
Extra PCR  
ESA34H2F3(2023-24)

Fullerton Joint Union High  
Orange County

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)	17,714.74				17,714.74
Enterprise (Objects 1000-5999, 6400-6920)		298,676.36			298,676.36
Facilities Acquisition & Construction (Objects 1000-6700)			10,841,436.58		10,841,436.58
Other Outgo (Objects 1000 - 7999)				11,013,836.06	11,013,836.06
<b>Total Other Costs</b>	<b>17,714.74</b>	<b>298,676.36</b>	<b>10,841,436.58</b>	<b>11,013,836.06</b>	<b>22,171,665.74</b>

	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)	Pupils Transported	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	116,254.11	211,691.86	761,511.79	2,611,510.61	21,234,911.14	0.00	745,364.16	
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)	
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	22.75	16.50	82.75	85.50	709.00			
3100 Alternative Schools					9.00		275.00	
3200 Continuation Schools					20.00			
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult					41.00			
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual					0.00			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	3.00			39.50	53.00		249.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	25.75	16.50	82.75	105.00	832.00	0.00	524.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,455,602.23	0.00	0.00	0.00	0.00	10,527,737.28		11,983,339.51
2000-2999	Classified Salaries	1,484,684.56	0.00	0.00	0.00	0.00	4,287,595.04		5,752,279.60
3000-3999	Employee Benefits	1,669,513.83	0.00	0.00	0.00	0.00	7,912,079.67		9,581,593.50
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	98,740.85		342,841.85
5000-5999	Services and Other Operating Expenditures	227,847.87	0.00	0.00	0.00	0.00	4,479,533.00		4,707,380.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00		34,716.74
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	17,047.00		17,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	5,116,466.23	0.00	0.00	0.00	0.00	27,302,732.84	0.00	32,419,199.07
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	2,702,864.47	0.00	0.00	0.00	0.00	0.00	(2,702,864.47)	0.00
	TOTAL COSTS	7,819,330.70	0.00	0.00	0.00	0.00	27,302,732.84	(2,702,864.47)	32,419,199.07
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	23,906.22		23,906.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,308.53		9,308.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,436,144.28		1,436,144.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,469,359.03	0.00	1,469,359.03
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	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
8880	TOTAL BEFORE OBJECT 8990	0.00	0.00	0.00	0.00	0.00	1,469,359.03	0.00	1,469,359.03
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS	1,455,602.23	0.00	0.00	0.00	0.00	10,503,831.06		11,959,433.29
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,455,602.23	0.00	0.00	0.00	0.00	10,503,831.06		11,959,433.29

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

30 66514 0000000  
 Report SEMA  
 E8A34H21F3(2023-24)

Fullerton Joint Union High  
 Orange County

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	1,484,684.56	0.00	0.00	0.00	0.00	4,267,595.04		5,752,279.60
3000-3999	Employee Benefits	1,669,513.83	0.00	0.00	0.00	0.00	7,902,771.14		9,572,284.97
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	98,740.85		342,841.85
5000-5999	Services and Other Operating Expenditures	227,847.87	0.00	0.00	0.00	0.00	3,043,388.72		3,271,236.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00		34,716.74
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	17,047.00		17,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,116,466.23	0.00	0.00	0.00	0.00	25,833,373.81	0.00	30,949,840.04
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
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,702,864.47	0.00	0.00	0.00	0.00	0.00	(2,702,864.47)	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,702,864.47	0.00	0.00	0.00	0.00	25,833,373.81	(2,702,864.47)	30,949,840.04
	TOTAL COSTS	7,819,330.70	0.00	0.00	0.00	0.00	25,833,373.81	(2,702,864.47)	30,949,840.04
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Employee Benefits	1,484,684.56	0.00	0.00	0.00	0.00	0.00		1,484,684.56
3000-3999	Employee Benefits	921,855.14	0.00	0.00	0.00	0.00	0.00		921,855.14
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	7,025.49		251,126.49
5000-5999	Services and Other Operating Expenditures	227,847.87	0.00	0.00	0.00	0.00	18,062.91		245,910.78
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00		34,716.74
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	2,913,205.31	0.00	0.00	0.00	0.00	25,088.40	0.00	2,938,293.71
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
	TOTAL BEFORE OBJECT 8980	2,913,205.31	0.00	0.00	0.00	0.00	25,088.40	0.00	2,938,293.71
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	2,913,205.31	0.00	0.00	0.00	0.00	25,088.40	0.00	2,938,293.71
									0.00
									15,135,274.84
									18,073,568.55

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

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	28,703,667.94	16,211,215.94
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	28,703,667.94	16,211,215.94
<b>C. Unduplicated Pupil Count</b>			
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,444.00	
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)	1,444.00	

SELPA: North Orange (MM)

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/subseyytrckwrksh.t.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/leamoeexempwrksh.t.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)

SELPA:

North Orange (MM)

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].

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

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

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).

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

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:

State and Local

Local Only

0.00

0.00 (a)

0.00 (c)

0.00 (d)

0.00 (e)

0.00 (f)

SECTION 3

Column A

Column B

Column C

SELPA: North Orange (MM)

**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 required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for 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 compliance requirement is met based on the combination of state and local expenditures.

Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
32,419,199.07		
1,469,359.03		
30,949,840.04	28,703,667.94	
	0.00	
	28,703,667.94	
	0.00	
	0.00	
30,949,840.04	28,703,667.94	2,246,172.10

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 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 compliance requirement is met based on the per capita state and local expenditures.

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
32,419,199.07		
1,469,359.03		
30,949,840.04	28,703,667.94	
	0.00	
	28,703,667.94	
	0.00	
	0.00	
30,949,840.04	28,703,667.94	1,444.00
1,388.00		
22,298.16	19,877.89	2,420.27

**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)

SELPA: North Orange (MM)

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments 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 local sources

	FY 2023-24	FY 2022-23	Difference
	18,073,568.55	16,211,215.94	
		0.00	
		16,211,215.94	
		0.00	
		0.00	
	18,073,568.55	16,211,215.94	1,862,352.61

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.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures(B2a/ B2b)

	Actual FY 2023-24	Comparison Year FY 2019-20	Difference
	18,073,568.55	14,601,177.46	
		0.00	
		14,601,177.46	
		0.00	
		0.00	
	18,073,568.55	14,601,177.46	3,472,391.09
	1,388.00	1,262.00	126.00
	13,021.30	11,569.87	1,451.43

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.

Rami Beshara

Contact Name

Director, Fiscal Services

Title

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Email Address

Fullerton Joint Union High  
 Orange County

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
<b>TOTAL EXPENDITURES - All Sources</b>							
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
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
<b>EXPENDITURES - Paid from State and Local Sources</b>							
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
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
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
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 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
<b>UNDULICATED PUPIL COUNT</b>							

\* 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  
 2023-24 Expenditures by SELPA (SE-CY)

30 66514 000000  
 Report SEMA  
 E8A34H21F3(2023-24)

Fullerton Joint Union High  
 Orange County

North Orange (MM)

SELPA:

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
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
	<b>Total Direct Costs</b>	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
	<b>Total Indirect Costs and PCR Allocations</b>	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
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
	<b>Total Direct Costs</b>	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
	<b>Total Indirect Costs and PCR Allocations</b>	0.00	0.00
8880	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

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

30 66514 000000  
 Report SEMA  
 E8A34H21F3(2023-24)

Fullerton Joint Union High  
 Orange County

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,506,726.00	0.00	0.00	0.00	0.00	10,784,818.00		1,388.00
2000-2999	Classified Salaries	1,840,859.00	0.00	0.00	0.00	0.00	4,684,788.00		12,291,544.00
3000-3999	Employee Benefits	1,937,515.00	0.00	0.00	0.00	0.00	7,978,473.00		6,525,647.00
4000-4999	Books and Supplies	367,500.00	0.00	0.00	0.00	0.00	216,575.00		9,915,988.00
5000-5999	Services and Other Operating Expenditures	353,250.00	0.00	0.00	0.00	0.00	4,544,549.00		584,075.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,000.00	0.00	0.00	0.00	0.00	0.00		4,897,799.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		30,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	6,035,850.00	0.00	0.00	0.00	0.00	28,209,203.00	0.00	34,245,053.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		50,000.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	6,035,850.00	0.00	0.00	0.00	0.00	28,259,203.00	0.00	34,295,053.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,506,726.00	0.00	0.00	0.00	0.00	10,784,818.00		12,291,544.00
2000-2999	Classified Salaries	1,840,859.00	0.00	0.00	0.00	0.00	4,684,788.00		6,525,647.00
3000-3999	Employee Benefits	1,937,515.00	0.00	0.00	0.00	0.00	7,978,473.00		9,915,988.00
4000-4999	Books and Supplies	367,500.00	0.00	0.00	0.00	0.00	216,575.00		584,075.00
5000-5999	Services and Other Operating Expenditures	353,250.00	0.00	0.00	0.00	0.00	3,285,245.00		3,638,495.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,000.00	0.00	0.00	0.00	0.00	0.00		30,000.00
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
7310	Total Direct Costs	6,035,850.00	0.00	0.00	0.00	0.00	26,949,899.00	0.00	32,985,749.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		50,000.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	6,035,850.00	0.00	0.00	0.00	0.00	26,999,899.00	0.00	33,035,749.00
	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								33,035,749.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

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

30 66514 0000000  
 Report SEMB  
 E8A34H21F3(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	10,000.00		10,000.00
2000-2999	Classified Salaries	1,840,859.00	0.00	0.00	0.00	0.00	2,160.00		1,843,019.00
3000-3999	Employee Benefits	1,290,802.00	0.00	0.00	0.00	0.00	2,453.00		1,293,255.00
4000-4999	Books and Supplies	367,500.00	0.00	0.00	0.00	0.00	67,575.00		435,075.00
5000-5999	Services and Other Operating Expenditures	352,500.00	0.00	0.00	0.00	0.00	126,115.00		478,615.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,000.00	0.00	0.00	0.00	0.00	0.00		30,000.00
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	3,881,661.00	0.00	0.00	0.00	0.00	208,303.00	0.00	4,089,964.00
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
	TOTAL BEFORE OBJECT 8980	3,881,661.00	0.00	0.00	0.00	0.00	208,303.00	0.00	4,089,964.00
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)								17,208,862.00
	TOTAL COSTS								21,298,826.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,455,602.23	0.00	0.00	0.00	0.00	0.00		1,455,602.23
2000-2999	Classified Salaries	1,484,684.56	0.00	0.00	0.00	0.00	0.00		1,484,684.56
3000-3999	Employee Benefits	1,669,513.83	0.00	0.00	0.00	0.00	0.00		1,669,513.83
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	0.00		244,101.00
5000-5999	Services and Other Operating Expenditures	227,647.87	0.00	0.00	0.00	0.00	0.00		227,647.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00		34,716.74
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
7310	Total Direct Costs	5,116,466.23	0.00	0.00	0.00	0.00	0.00		5,116,466.23
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,702,864.47	0.00	0.00	0.00	0.00	0.00		2,702,864.47
	TOTAL COSTS	5,116,466.23	0.00	0.00	0.00	0.00	0.00		5,116,466.23
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	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
8880	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
									1,469,359.03

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,455,602.23	0.00	0.00	0.00	0.00	10,503,831.06	0.00		11,959,433.29
2000-2999	Classified Salaries	1,484,684.56	0.00	0.00	0.00	0.00	4,267,995.04	0.00		5,752,279.60
3000-3999	Employee Benefits	1,669,513.83	0.00	0.00	0.00	0.00	7,902,771.14	0.00		9,572,284.97
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	98,740.85	0.00		342,841.85
5000-5999	Services and Other Operating Expenditures	227,847.87	0.00	0.00	0.00	0.00	3,043,388.72	0.00		3,271,236.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00	0.00		34,716.74
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	17,047.00	0.00		17,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,116,466.23	0.00	0.00	0.00	0.00	25,833,373.81	0.00	0.00	30,949,840.04
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
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,702,864.47								2,702,864.47
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	5,116,466.23	0.00	0.00	0.00	0.00	25,833,373.81	0.00	0.00	30,949,840.04
	TOTAL COSTS									0.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,484,684.56	0.00	0.00	0.00	0.00	0.00	0.00		1,484,684.56
3000-3999	Employee Benefits	921,855.14	0.00	0.00	0.00	0.00	0.00	0.00		921,855.14
4000-4999	Books and Supplies	244,101.00	0.00	0.00	0.00	0.00	7,025.49	0.00		251,126.49
5000-5999	Services and Other Operating Expenditures	227,847.87	0.00	0.00	0.00	0.00	18,062.91	0.00		245,910.78
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,716.74	0.00	0.00	0.00	0.00	0.00	0.00		34,716.74
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	2,913,205.31	0.00	0.00	0.00	0.00	25,088.40	0.00	0.00	2,938,293.71
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
	TOTAL BEFORE OBJECT 8980	2,913,205.31	0.00	0.00	0.00	0.00	25,088.40	0.00	0.00	2,938,293.71

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 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									15,135,274.84
	TOTAL COSTS									18,073,568.55

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



SELPA:

North Orange (MM)

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 [PL. 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 Award - 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)	

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

<b>If (b) is less than (a).</b> 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). Available to set aside for EIS (line (b) minus line (e), zero if negative)	(e) 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:

SELPA: North Orange (MM)

**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.

- 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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
34,295,053.00		
1,259,304.00		
33,035,749.00	30,949,840.04	
	0.00	
	30,949,840.04	
	0.00	
	0.00	
33,035,749.00	30,949,840.04	2,085,908.96

Column A	Column B	Column C
Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
34,295,053.00		
1,259,304.00		
33,035,749.00	30,949,840.04	
	0.00	
	30,949,840.04	
	0.00	
	0.00	
33,035,749.00	30,949,840.04	2,085,908.96
1,388.00	1,388.00	
23,800.97	22,298.16	1,502.82

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

30 66514 000000  
 Report SEMB  
 EBA34H21F3(2023-24)

SELPA: North Orange (MM)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Add/Less: Adjustments 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 local sources

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	Difference
FY 2024-25	FY 2023-24	
21,298,826.00	18,073,568.55	
	0.00	
	18,073,568.55	
	0.00	
	0.00	
21,298,826.00	18,073,568.55	3,225,257.45

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

Add/Less: Adjustments 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 local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
21,298,826.00	18,073,568.55	
	0.00	
	18,073,568.55	
	0.00	
	0.00	
21,298,826.00	18,073,568.55	3,225,257.45
1,388.00	1,388.00	
15,344.98	13,021.30	2,323.67

Rami Beshara  
 Contact Name  
 Director, Fiscal Services  
 Title

(714) 870-2830  
 Telephone Number  
 rbeshara@fjuhsd.org  
 Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
<b>TOTAL BUDGET - All Sources</b>							
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
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	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs						
	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
<b>BUDGET - Local Sources</b>							

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
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
<b>UNDULICATED PUPIL COUNT</b>							

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

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries		0.00

SELPA: North Orange (MM)

Object Code	Description	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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDULICATED PUPIL COUNT</b>			

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

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				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	(956.48)	0.00	(125,090.48)				
Other Sources/Uses Detail					793,230.56	5,250,000.00		
Fund Reconciliation							914,834.65	7,195,463.87
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	956.48	0.00	125,090.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							114,288.12	266,505.42
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	153,387.00		
Fund Reconciliation							2,600,000.00	0.00
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	639,843.56		
Fund Reconciliation							0.00	639,843.56
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								

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				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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							12,560.01	8,485.67
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,650,000.00	0.00		
Fund Reconciliation							2,650,000.00	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								

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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							1,818,615.74	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								

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	956.48	(956.48)	125,090.48	(125,090.48)	6,043,230.56	6,043,230.56	8,110,298.52	8,110,298.52