



# Lancaster School District

Amargosa Creek Middle — Desert View — Discovery — District Office — Early Childhood Education  
El Dorado — Endeavor Middle — Fulton and Alsbury — Jack Northrop — Joshua — LAVA — Lincoln  
Linda Verde — Mariposa — Miller — Monte Vista — Nancy Cory — New Vista Middle — Piute Middle  
School — Promise Academy — Rise — Sierra — Sunnydale — The Leadership Academy — Welcome  
and Wellness Center — West Wind.

**2023-2024**  
**Unaudited Actuals**

**September 3, 2024**



**LANCASTER SCHOOL DISTRICT**  
**2023- 2024 Unaudited Actuals**  
**September 3,2024 Board Meeting**

	UNRESTRICTED	RESTRICTED	TOTAL
<b>BEGINNING BALANCE</b>	<b>\$71,687,577.76</b>	<b>\$84,513,993.25</b>	<b>\$156,201,571.01</b>
Less: Audit Adjustments and Restatements	\$0	\$0	\$0
<b>ADJUSTED BEGINNING BALANCE</b>	<b>\$71,687,577.76</b>	<b>\$84,513,993.25</b>	<b>\$156,201,571.01</b>
REVENUES	\$195,709,599.76	\$96,220,930.20	\$291,930,529.96
EXPENDITURES	\$153,694,530.44	\$127,049,309.12	\$280,743,839.56
TRANSFER TO RESTRICTED PROGRAMS	(\$36,672,531.78)	\$36,672,531.78	\$0.00
<b>FUND BALANCE</b>	<b>\$77,030,115.30</b>	<b>\$90,358,146.11</b>	<b>\$167,388,261.41</b>
CAPITAL PROJECTS TRANSFER	\$3,500,000.00		\$3,500,000.00
<b>FUND BALANCE</b>	<b>\$73,530,115.30</b>	<b>\$90,358,146.11</b>	<b>\$163,888,261.41</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
REVOLVING CASH	\$15,000.00		
PREPAID ITEMS	\$3,772,720.15		
STRS AND PERS	\$3,000,000.00		
Multiple Textbook Adoptions	\$2,250,000.00		
Support Early Literacy	\$1,000,000.00		
UTK Facility	\$3,000,000.00		
One Month Payroll	\$16,739,423.98		
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>\$43,752,971.17</b>		
<b>RESTRICTED ENDING BALANCE</b>		<b>\$90,358,146.11</b>	
<b>BALANCE REMAINING</b>	<b>\$73,530,115.30</b>	<b>\$90,358,146.11</b>	<b>\$163,888,261.41</b>



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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.94%
	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	\$118,508,975.08
	Appropriations Subject to Limit	\$118,508,975.08
	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	6.93%
	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 03, 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:

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For School District:

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alatorrem@lancsd.org  
\_\_\_\_\_  
E-mail Address

Form	Id	Short Name	Severity	Status	Data Type
CEA	CEA001	IFC-CEA-W-PartIIILine13b-Incomplete	Warning	Pass	Unaudited Actuals
CEA	CEA002	IFC-CEA-F-Explanation-Incomplete	Fatal	Pass	Unaudited Actuals
DEBT	DEBT001	IFC-DEBT-F-AmountDue-ExceedsEndingBalance	Fatal	Pass	Unaudited Actuals
ENTRY	ENTRY001	IFC-ENTRY-Detail-Total-Unbalanced	No Severity	Pass	Unaudited Actuals
ENTRY	ENTRY002	IFC-ENTRY-Summary-Total-Unbalanced	No Severity	Pass	Unaudited Actuals
ESMOE	ESMOE001	IFC-ESMOE-F-Description-Incomplete	Fatal	Pass	Unaudited Actuals
ESMOE	ESMOE002	IFC-ESMOE-DETERMINATION	No Severity	Pass	Unaudited Actuals
GANN	GANN001	IFC-GANN-W-ContactInfo-Incomplete	Warning	Pass	Unaudited Actuals
GANN	GANN002	IFC-GANN-W-PyDataNA-District	Warning	Pass	Unaudited Actuals
GANN	GANN007	IFC-GANN-F-PyCol,Adj-LineA2-Incomplete	Fatal	Pass	Unaudited Actuals
GANN	GANN009	IFC-GANN-F-LineC19-Incomplete	Fatal	Pass	Unaudited Actuals
GANN	GANN011	IFC-GANN-F-Explanation-Incomplete	Fatal	Pass	Unaudited Actuals
GSNP	GSNP001	IFC-GSNP-LongTermLiabilities-Unbalanced	No Severity	Pass	Unaudited Actuals
ICR	ICR001	IFC-ICR-F-PartI,LineA2b-Description-Incomplete	Fatal	Pass	Unaudited Actuals
ICR	ICR002	IFC-ICR-F-PartII,LineB-Incomplete	Fatal	Pass	Unaudited Actuals
ICR	ICR003	IFC-ICR-F-PartIII,LineE-Option1-Invalid	Fatal	Pass	Unaudited Actuals
ICR	ICR004	IFC-ICR-F-PartIII,LineE-Option2-Invalid	Fatal	Pass	Unaudited Actuals
ICR	ICR005	IFC-ICR-ExhibitA-ExceedsApprovedRate	No Severity	Pass	Unaudited Actuals
L	L001	IFC-LOT-SectionC-Unbalanced	Warning	Pass	Unaudited Actuals
L	L002	IFC-LOT-F-LineA5-Unbalanced	Fatal	Pass	Unaudited Actuals
L	L003	IFC-LOT-F-LineC-Unbalanced	Fatal	Pass	Unaudited Actuals
L	L004	IFC-LOT-F-Explanation-Incomplete	Fatal	Pass	Unaudited Actuals
SEA	SEA001	IFC-SEA-W-Unbalanced	Warning	Pass	Unaudited Actuals
SEAS	SEA002	IFC-SEA-SelpaID-Incomplete	Warning	Pass	Unaudited Actuals
SEMA	SEMA001	IFC-SEMA-W-LeaMoeCalc-ContactInfo-Incomplete	Warning	Pass	Unaudited Actuals
SEMA	SEMA002	IFC-SEMA-F-LeaExpsCy-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Unaudited Actuals
SEMA	SEMA003	IFC-SEMA-F-LeaExpsCy-Expenditures-Unbalanced	Fatal	Pass	Unaudited Actuals
SEMA	SEMA004	IFC-SEMA-F-SelpaExpsCy-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Unaudited Actuals
SEMA	SEMA005	IFC-SEMA-LeaMoeCalc-Sec2-(a)>(b)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA006	IFC-SEMA-LeaMoeCalc-Sec2-(b)>(a)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA007	IFC-SEMA-LeaMoeCalc-Sec2-(c)>(b)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA008	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(d)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA009	IFC-SEMA-LeaMoeCalc-Sec2-(LocalOnly)>(d)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA010	IFC-SEMA-LeaMoeCalc-Sec2-(e)>(a)	No Severity	Pass	Unaudited Actuals

Form	Id	Short Name	Severity	Status	Data Type
SEMA	SEMA011	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(e)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA012	IFC-SEMA-LeaMoeCalc-Sec2-(LocalOnly)>(e)	No Severity	Pass	Unaudited Actuals
SEMA	SEMA013	IFC-SEMA-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Unaudited Actuals
SEMA	SEMA014	IFC-SEMA-LeaMoeCalc-Sec3-ColumnB-FYHeaders-Incomplete	No Severity	Pass	Unaudited Actuals
SEMB	SEMB001	IFC-SEMB-W-LeaMoeCalc-ContactInfo-Incomplete	Warning	Pass	Unaudited Actuals
SEMB	SEMB002	IFC-SEMB-F-LeaBudget-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Unaudited Actuals
SEMB	SEMB003	IFC-SEMB-F-LeaExpsUnduplicatedPupilCount-Incomplete	Fatal	Pass	Unaudited Actuals
SEMB	SEMB004	IFC-SEMB-F-LeaExpsCy-Expenditures-Unbalanced	Fatal	Pass	Unaudited Actuals
SEMB	SEMB005	IFC-SEMA-LeaMoeCalc-Sec2-(a)>(b)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB006	IFC-SEMA-LeaMoeCalc-Sec2-(b)>(a)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB007	IFC-SEMB-LeaMoeCalc-Sec2-(c)>(b)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB008	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(d)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB009	IFC-SEMB-LeaMoeCalc-Sec2-(LocalOnly)>(d)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB010	IFC-SEMB-LeaMoeCalc-Sec2-(e)>(a)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB011	IFC-SEMB-LeaMoeCalc-Sec2-(StateAndLocal)>(e)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB012	IFC-SEMB-LeaMoeCalc-Sec2-(LocalOnly)>(e)	No Severity	Pass	Unaudited Actuals
SEMB	SEMB013	IFC-SEMB-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Unaudited Actuals
SEMB	SEMB014	IFC-SEMB-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Unaudited Actuals
SEMB	SEMB015	IFC-SEMB-F-SelpaBudget-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Unaudited Actuals
CEA	CEA001	IFC-CEA-W-PartIILine13b-Incomplete	Warning	Pass	Budget
CEA	CEA002	IFC-CEA-F-Explanation-Incomplete	Fatal	Pass	Budget
GANN	GANN001	IFC-GANN-W-ContactInfo-Incomplete	Warning	Pass	Budget
GANN	GANN002	IFC-GANN-W-PyDataNA-District	Warning	Pass	Budget
GANN	GANN009	IFC-GANN-F-LineC19-Incomplete	Fatal	Pass	Budget
GSNP	GSNP001	IFC-GSNP-LongTermLiabilities-Unbalanced	No Severity	Pass	Budget
ICR	ICR001	IFC-ICR-F-PartI,LineA2b-Description-Incomplete	Fatal	Pass	Budget
ICR	ICR002	IFC-ICR-F-PartII,LineB-Incomplete	Fatal	Pass	Budget
ICR	ICR003	IFC-ICR-F-PartIII,LineE-Option1-Invalid	Fatal	Pass	Budget
ICR	ICR004	IFC-ICR-F-PartIII,LineE-Option2-Invalid	Fatal	Pass	Budget
ICR	ICR005	IFC-ICR-ExhibitA-ExceedsApprovedRate	No Severity	Pass	Budget
SEA	SEA001	IFC-SEA-W-Unbalanced	Warning	Pass	Budget
SEAS	SEA002	IFC-SEA-SelpaID-Incomplete	Warning	Pass	Budget
SEMA	SEMA001	IFC-SEMA-W-LeaMoeCalc-ContactInfo-Incomplete	Warning	Pass	Budget
SEMA	SEMA003	IFC-SEMA-F-LeaExpsCy-Expenditures-Unbalanced	Fatal	Pass	Budget
SEMA	SEMA004	IFC-SEMA-F-SelpaExpsCy-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Budget



Form	Id	Short Name	Severity	Status	Data Type
SEMA	SEMA005	IFC-SEMA-LeaMoeCalc-Sec2-(a)>(b)	No Severity	Pass	Budget
SEMA	SEMA006	IFC-SEMA-LeaMoeCalc-Sec2-(b)>(a)	No Severity	Pass	Budget
SEMA	SEMA007	IFC-SEMA-LeaMoeCalc-Sec2-(c)>(b)	No Severity	Pass	Budget
SEMA	SEMA008	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(d)	No Severity	Pass	Budget
SEMA	SEMA009	IFC-SEMA-LeaMoeCalc-Sec2-(LocalOnly)>(d)	No Severity	Pass	Budget
SEMA	SEMA010	IFC-SEMA-LeaMoeCalc-Sec2-(e)>(a)	No Severity	Pass	Budget
SEMA	SEMA011	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(e)	No Severity	Pass	Budget
SEMA	SEMA012	IFC-SEMA-LeaMoeCalc-Sec2-(LocalOnly)>(e)	No Severity	Pass	Budget
SEMA	SEMA013	IFC-SEMA-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Budget
SEMA	SEMA014	IFC-SEMA-LeaMoeCalc-Sec3-ColumnB-FYHeaders-Incomplete	No Severity	Pass	Budget
SEMB	SEMB001	IFC-SEMB-W-LeaMoeCalc-ContactInfo-Incomplete	Warning	Pass	Budget
SEMB	SEMB002	IFC-SEMB-F-LeaBudget-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Budget
SEMB	SEMB003	IFC-SEMB-F-LeaExps-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Budget
SEMB	SEMB004	IFC-SEMB-F-LeaExpsCy-Expenditures-Unbalanced	Fatal	Pass	Budget
SEMB	SEMB005	IFC-SEMA-LeaMoeCalc-Sec2-(a)>(b)	No Severity	Pass	Budget
SEMB	SEMB006	IFC-SEMA-LeaMoeCalc-Sec2-(b)>(a)	No Severity	Pass	Budget
SEMB	SEMB007	IFC-SEMB-LeaMoeCalc-Sec2-(c)>(b)	No Severity	Pass	Budget
SEMB	SEMB008	IFC-SEMA-LeaMoeCalc-Sec2-(StateAndLocal)>(d)	No Severity	Pass	Budget
SEMB	SEMB009	IFC-SEMB-LeaMoeCalc-Sec2-(LocalOnly)>(d)	No Severity	Pass	Budget
SEMB	SEMB010	IFC-SEMB-LeaMoeCalc-Sec2-(e)>(a)	No Severity	Pass	Budget
SEMB	SEMB011	IFC-SEMB-LeaMoeCalc-Sec2-(StateAndLocal)>(e)	No Severity	Pass	Budget
SEMB	SEMB012	IFC-SEMB-LeaMoeCalc-Sec2-(LocalOnly)>(e)	No Severity	Pass	Budget
SEMB	SEMB013	IFC-SEMB-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Budget
SEMB	SEMB014	IFC-SEMB-LeaMoeCalc-Sec3-ColumnB-Incomplete	No Severity	Pass	Budget
SEMB	SEMB015	IFC-SEMB-F-SelpaBudget-UnduplicatedPupilCount-Incomplete	Fatal	Pass	Budget

Unaudited Actuals

Budget 2024-25

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Lancaster Elementary****Los Angeles County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed****CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3219-0-0000-0000-9790	3219	9790	(\$180,216.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-3228-0-0000-0000-9790	3228	9790	(\$928,679.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-3307-0-0000-0000-9790	3307	9790	(\$10,533.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-3310-0-0000-0000-9790	3310	9790	(\$335,767.00)
Explanation: Unearned Revenue will be revert as soon as system opens			
01-3312-0-0000-0000-9740	3312	9740	\$108,786.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-3315-0-0000-0000-9740	3315	9740	\$130,434.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-3345-0-0000-0000-9740	3345	9740	\$1,090.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-4035-0-0000-0000-9790	4035	9790	(\$50,761.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-4124-0-0000-0000-9790	4124	9790	(\$1,850.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-4127-0-0000-0000-9740	4127	9740	\$209,923.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-4201-0-0000-0000-9790	4201	9790	(\$896.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-4203-0-0000-0000-9790	4203	9790	(\$34,060.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-5630-0-0000-0000-9740	5630	9740	\$75,000.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-5632-0-0000-0000-9740	5632	9740	\$73,660.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-5634-0-0000-0000-9740	5634	9740	\$16,770.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-6010-0-0000-0000-9740	6010	9740	\$91,482.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-6053-0-0000-0000-9790	6053	9790	(\$2,037,015.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-6332-0-0000-0000-8560	6332	8560	\$6,000,000.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01-6547-0-0000-0000-8560	6547	8560	\$1,433,640.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			
12-6105-0-0000-0000-9790	6105	9790	(\$995,356.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
35-7700-0-0000-0000-8545	7700	8545	\$4,347,202.00
Explanation: Unearned Revenue will be reverted as soon as the system opens			

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

**Passed**

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3219	(\$180,216.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	3228	(\$928,679.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	3307	(\$10,533.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	3310	(\$335,767.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	4035	(\$50,761.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	4124	(\$1,850.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	4201	(\$896.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	4203	(\$34,060.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	6053	(\$2,037,015.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
01	7810	(\$18,861.24)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
Total of negative resource balances for Fund 01		(\$3,598,638.24)
12	6105	(\$995,356.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens		
Total of negative resource balances for Fund 12		(\$995,356.00)

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

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

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3219	9790	(\$180,216.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	3228	9790	(\$928,679.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	3307	9790	(\$10,533.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	3310	9790	(\$335,767.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	4035	9790	(\$50,761.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	4124	9790	(\$1,850.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	4201	9790	(\$896.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	4203	9790	(\$34,060.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	6053	9790	(\$2,037,015.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	6770	8590	(\$530,334.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
01	7810	9790	(\$18,861.24)
Explanation: Unearned Revenue will be reverted as soon as the system opens			
12	6105	9790	(\$995,356.00)
Explanation: Unearned Revenue will be reverted as soon as the system opens			

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6770	(\$530,334.00)

Explanation: Following CDE instructions to record revenue on this resource

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

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

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

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

**EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

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

Lancaster Elementary

Los Angeles County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Passed**

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

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1400-0-0000-0000-9789	1400	9789	\$3,940,999.80
Explanation: Assigned EPA EFB for transparency			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3310-0-0000-0000-9791	3310	9791	\$117,871.87
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3310-1-0000-0000-9791	3310	9791	(\$117,871.87)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3312-0-0000-0000-9791	3312	9791	\$544,415.78
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3312-1-0000-0000-9791	3312	9791	(\$103,111.86)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3312-2-0000-0000-9791	3312	9791	(\$441,303.92)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3315-0-0000-0000-9791	3315	9791	\$25,398.00
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3315-1-0000-0000-9791	3315	9791	(\$25,398.00)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3318-0-0000-0000-9791	3318	9791	\$771.74
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-3318-1-0000-0000-9791	3318	9791	(\$771.74)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4035-0-0000-0000-9791	4035	9791	\$25,000.00
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4035-1-0000-0000-9791	4035	9791	(\$25,000.00)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4124-0-0000-0000-9791	4124	9791	\$72,729.34
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4124-1-0000-0000-9791	4124	9791	(\$72,729.34)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4127-0-0000-0000-9791	4127	9791	\$39,381.07
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-4127-1-0000-0000-9791	4127	9791	(\$39,381.07)
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-6010-0-0000-0000-9791	6010	9791	\$389,625.68
Explanation: 2 Fiscal Years Reporting at the Same Time			
01-6010-1-0000-0000-9791	6010	9791	(\$389,625.55)
Explanation: 2 Fiscal Years Reporting at the Same Time			



<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>PY-EFB=CY-BFB - (Fatal)</b> - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<b><u>Passed</u></b>
<b>PY-EFB=CY-BFB-RES - (Fatal)</b> - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<b><u>Passed</u></b>
<b>SPECIAL-ED-GOAL - (Fatal)</b> - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<b><u>Passed</u></b>
<b><u>GENERAL LEDGER CHECKS</u></b>	
<b>AR-AP-POSITIVE - (Fatal)</b> - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<b><u>Passed</u></b>
<b>CEFB=FD-EQUITY - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<b><u>Passed</u></b>
<b>CONSOLIDATED-ADM-BAL - (Fatal)</b> - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<b><u>Passed</u></b>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<b><u>Passed</u></b>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<b><u>Passed</u></b>
<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b><u>Passed</u></b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>

<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<b><u>Passed</u></b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - The following objects have a negative balance by resource, by fund:				<b><u>Exception</u></b>
<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>	
01	7435	8590		(\$3,260,076.04)
Explanation: REVENUE WAS DIRECTLY REDUCED BY CDE NEED TO KEEP THE RECORD FOR TRANSPARENCY FY 22-23 PCA# 25695 CS# 2300083A Recovery of Overpmt. 1 of 3-JVRA,DAPP24000036,1.00,153				
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:				<b><u>Exception</u></b>
<b>FUND</b>	<b>RESOURCE</b>	<b>VALUE</b>		
01	7435			(\$3,260,076.04)
Explanation: REVENUE WAS DIRECTLY REDUCED BY CDE. NEED TO KEEP THE RECORD FOR TRANSPARENCY FY 22-23 PCA# 25695 CS# 2300083A Recovery of Overpmt. 1 of 3-JVRA,DAPP24000036,1.00,153				
13	0000			(\$70,720.29)
Explanation: To record FMV Calculation JVA 25*233 AUDITORS RECORDED, WILL REVERT NEXT YEAR				
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<b><u>Passed</u></b>

**SUPPLEMENTAL CHECKS**

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

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

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

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

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOVCOPS.9666	\$6,308,572.00	\$6,308,572.00
Explanation: Matching Audit Report		

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

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

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

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

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

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

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

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

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

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

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

<b>IC-POSITIVE - (Warning)</b> - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-A - (Fatal)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-B - (Warning)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-IMPORT - (Fatal)</b> - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<b><u>Passed</u></b>
<b>PCR-ALLOC-NO-DIRECT - (Warning)</b> - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<b><u>Passed</u></b>
<b>PCR-GF-EXPENDITURES - (Fatal)</b> - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<b><u>Passed</u></b>
<b>PCRAF-UNDISTRIBUTED - (Fatal)</b> - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>CEA-PROVIDE - (Fatal)</b> - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>GANN-PROVIDE - (Fatal)</b> - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<b><u>Passed</u></b>
<b>ICR-PROVIDE - (Fatal)</b> - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<b><u>Passed</u></b>
<b>UNAUDIT-CERT-PROVIDE - (Fatal)</b> - Unaudited Actual Certification (Form CA) must be provided.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		188,205,432.86	0.00	188,205,432.86	193,437,279.00	0.00	193,437,279.00	2.8%
2) Federal Revenue	8100-8299		0.00	27,493,115.80	27,493,115.80	0.00	15,021,666.00	15,021,666.00	-45.4%
3) Other State Revenue	8300-8599		7,590,194.21	49,799,850.40	57,390,044.61	5,199,809.00	39,970,201.00	45,170,010.00	-21.3%
4) Other Local Revenue	8600-8799		(86,027.31)	18,927,964.00	18,841,936.69	156,423.00	16,465,434.00	16,621,857.00	-11.8%
5) TOTAL, REVENUES			195,709,599.76	96,220,930.20	291,930,529.96	198,793,511.00	71,457,301.00	270,250,812.00	-7.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		62,712,464.02	36,512,165.70	99,224,629.72	72,657,062.00	24,949,688.00	97,606,750.00	-1.6%
2) Classified Salaries	2000-2999		27,860,017.05	21,555,530.28	49,415,547.33	31,841,508.00	15,992,734.00	47,834,242.00	-3.2%
3) Employee Benefits	3000-3999		36,453,330.80	27,423,360.83	63,876,691.63	45,460,854.00	20,596,176.00	66,057,030.00	3.4%
4) Books and Supplies	4000-4999		6,753,365.50	11,562,666.59	18,316,032.09	13,639,879.00	18,078,871.00	31,718,750.00	73.2%
5) Services and Other Operating Expenditures	5000-5999		21,752,621.34	23,030,814.04	44,783,435.38	14,794,508.00	25,485,728.00	40,280,236.00	-10.1%
6) Capital Outlay	6000-6999		1,621,811.34	3,162,566.83	4,784,378.17	6,209,924.00	1,446,177.00	7,656,101.00	60.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	1,156,153.00	1,156,153.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,459,079.61)	2,646,051.85	(813,027.76)	(2,322,597.00)	1,511,891.00	(810,706.00)	-0.3%
9) TOTAL, EXPENDITURES			153,694,530.44	127,049,309.12	280,743,839.56	182,281,138.00	108,061,265.00	290,342,403.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,015,069.32	(30,828,378.92)	11,186,690.40	16,512,373.00	(36,603,964.00)	(20,091,591.00)	-279.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,500,000.00	0.00	3,500,000.00	2,500,000.00	0.00	2,500,000.00	-28.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(36,672,531.78)	36,672,531.78	0.00	(38,645,392.00)	38,645,392.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,172,531.78)	36,672,531.78	(3,500,000.00)	(41,145,392.00)	38,645,392.00	(2,500,000.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,842,537.54	5,844,152.86	7,686,690.40	(24,633,019.00)	2,041,428.00	(22,591,591.00)	-393.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%
2) Ending Balance, June 30 (E + F1e)			73,530,115.30	90,358,146.11	163,888,261.41	48,897,096.30	92,399,574.11	141,296,670.41	-13.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,772,720.15	0.00	3,772,720.15	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	90,358,146.11	90,358,146.11	0.00	95,998,212.35	95,998,212.35	6.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	25,989,423.98	0.00	25,989,423.98	32,055,304.00	0.00	32,055,304.00	23.3%
EARLY LITERACY SUPPORT	0000	9760	1,000,000.00		1,000,000.00			0.00	
TEXTBOOK ADOPTION	0000	9760	2,250,000.00		2,250,000.00			0.00	
STRS AND PERS FUTURE CONTRIBUTION	0000	9760	3,000,000.00		3,000,000.00			0.00	
ONE MONTH SALARIES AND BENEFITS	0000	9760	16,739,423.98		16,739,423.98			0.00	
UTK FACILITY	0000	9760	3,000,000.00		3,000,000.00			0.00	
STRS AND PERS LIABILITY	0000	9760			0.00	3,000,000.00		3,000,000.00	
TEXTBOOK ADOPTIONS	0000	9760			0.00	2,250,000.00		2,250,000.00	
SUPPORT EARLY LITERACY	0000	9760			0.00	1,000,000.00		1,000,000.00	
SCHOOL RECONDITIONING	0000	9760			0.00	2,900,950.00		2,900,950.00	
TECHNOLOGY UPGRADES	0000	9760			0.00	3,100,000.00		3,100,000.00	
FUTURE PLAYGROUND REPLACEMENT	0000	9760			0.00	2,500,859.00		2,500,859.00	
ONE MONTH PAYROLL	0000	9760			0.00	17,303,495.00		17,303,495.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	43,752,971.17	0.00	43,752,971.17	13,599,126.28	0.00	13,599,126.28	-68.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,242,666.02	(3,598,638.24)	(355,972.22)	New
<b>G. ASSETS</b>									
1) Cash									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	87,346,726.75	84,198,317.25	171,545,044.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,575,925.00)	0.00	(6,575,925.00)				
b) in Banks		9120	(2,044,877.73)	2,041,496.21	(3,381.52)				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,036,977.87	17,910,640.87	19,947,618.74				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,772,720.15	0.00	3,772,720.15				
8) Other Current Assets		9340	90,996.97	0.00	90,996.97				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			84,641,619.01	104,150,454.33	188,792,073.34				
<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	11,111,503.71	6,685,739.62	17,797,243.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,106,568.60	7,106,568.60				
6) TOTAL, LIABILITIES			11,111,503.71	13,792,308.22	24,903,811.93				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			73,530,115.30	90,358,146.11	163,888,261.41				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	123,590,521.31	0.00	123,590,521.31	133,880,711.00	0.00	133,880,711.00	8.3%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Protection Account State Aid - Current Year		8012	42,602,079.00	0.00	42,602,079.00	39,907,984.00	0.00	39,907,984.00	-6.3%
State Aid - Prior Years		8019	(1,073,304.13)	0.00	(1,073,304.13)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	24,656.23	0.00	24,656.23	25,543.00	0.00	25,543.00	3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,323,986.68	0.00	6,323,986.68	6,812,164.00	0.00	6,812,164.00	7.7%
Unsecured Roll Taxes		8042	194,764.02	0.00	194,764.02	190,591.00	0.00	190,591.00	-2.1%
Prior Years' Taxes		8043	116,540.37	0.00	116,540.37	263,291.00	0.00	263,291.00	125.9%
Supplemental Taxes		8044	880,667.49	0.00	880,667.49	1,041,375.00	0.00	1,041,375.00	18.2%
Education Revenue Augmentation Fund (ERAF)		8045	13,084,533.00	0.00	13,084,533.00	8,480,329.00	0.00	8,480,329.00	-35.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,580,635.29	0.00	3,580,635.29	2,835,291.00	0.00	2,835,291.00	-20.8%
Penalties and Interest from Delinquent Taxes		8048	12,017.21	0.00	12,017.21	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			189,337,096.47	0.00	189,337,096.47	193,437,279.00	0.00	193,437,279.00	2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,131,663.61)	0.00	(1,131,663.61)	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			188,205,432.86	0.00	188,205,432.86	193,437,279.00	0.00	193,437,279.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,107,745.99	3,107,745.99	0.00	3,239,496.00	3,239,496.00	4.2%
Special Education Discretionary Grants		8182	0.00	190,509.04	190,509.04	0.00	149,803.00	149,803.00	-21.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,501.66	1,501.66	0.00	0.00	0.00	-100.0%
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		8,198,159.64	8,198,159.64		8,857,380.00	8,857,380.00	8.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		850,616.49	850,616.49		965,089.00	965,089.00	13.5%
Title III, Immigrant Student Program	4201	8290		2,562.60	2,562.60		21,609.00	21,609.00	743.2%
Title III, English Learner Program	4203	8290		583,702.33	583,702.33		639,116.00	639,116.00	9.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		631,716.66	631,716.66		983,959.00	983,959.00	55.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,926,601.39	13,926,601.39	0.00	165,214.00	165,214.00	-98.8%
TOTAL, FEDERAL REVENUE			0.00	27,493,115.80	27,493,115.80	0.00	15,021,666.00	15,021,666.00	-45.4%
<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	50,877.00	50,877.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	469,524.00	0.00	469,524.00	482,671.00	0.00	482,671.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	2,875,551.53	1,448,789.69	4,324,341.22	2,329,497.00	8,381,232.00	10,710,729.00	147.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,874,268.65	1,874,268.65		1,760,628.00	1,760,628.00	-6.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,245,118.68	46,425,915.06	50,671,033.74	2,387,641.00	29,828,341.00	32,215,982.00	-36.4%
TOTAL, OTHER STATE REVENUE			7,590,194.21	49,799,850.40	57,390,044.61	5,199,809.00	39,970,201.00	45,170,010.00	-21.3%
<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	2,394,755.13	2,394,755.13	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,440.00	0.00	2,440.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,896.00	0.00	19,896.00	0.00	0.00	0.00	-100.0%
Interest		8660	5,660,103.06	0.00	5,660,103.06	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,575,925.00)	0.00	(6,575,925.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	807,458.63	4,083,820.28	4,891,278.91	156,423.00	4,434,617.00	4,591,040.00	-6.1%
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		12,449,388.59	12,449,388.59		12,030,817.00	12,030,817.00	-3.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(86,027.31)	18,927,964.00	18,841,936.69	156,423.00	16,465,434.00	16,621,857.00	-11.8%
TOTAL, REVENUES			195,709,599.76	96,220,930.20	291,930,529.96	198,793,511.00	71,457,301.00	270,250,812.00	-7.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	51,802,932.05	26,012,335.64	77,815,267.69	60,692,510.00	14,102,526.00	74,795,036.00	-3.9%
Certificated Pupil Support Salaries		1200	2,069,305.74	7,849,800.38	9,919,106.12	2,573,485.00	9,118,697.00	11,692,182.00	17.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,820,524.33	2,635,089.68	11,455,614.01	9,382,959.00	1,728,465.00	11,111,424.00	-3.0%
Other Certificated Salaries		1900	19,701.90	14,940.00	34,641.90	8,108.00	0.00	8,108.00	-76.6%
TOTAL, CERTIFICATED SALARIES			62,712,464.02	36,512,165.70	99,224,629.72	72,657,062.00	24,949,688.00	97,606,750.00	-1.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	10,390,866.31	10,920,127.93	21,310,994.24	14,805,308.00	6,380,960.00	21,186,268.00	-0.6%
Classified Support Salaries		2200	5,939,762.94	7,771,222.03	13,710,984.97	5,789,853.00	6,427,550.00	12,217,403.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	1,293,417.94	941,532.04	2,234,949.98	1,904,350.00	952,760.00	2,857,110.00	27.8%
Clerical, Technical and Office Salaries		2400	9,297,092.99	1,859,229.48	11,156,322.47	8,801,522.00	2,113,658.00	10,915,180.00	-2.2%
Other Classified Salaries		2900	938,876.87	63,418.80	1,002,295.67	540,475.00	117,806.00	658,281.00	-34.3%
TOTAL, CLASSIFIED SALARIES			27,860,017.05	21,555,530.28	49,415,547.33	31,841,508.00	15,992,734.00	47,834,242.00	-3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,703,880.96	7,749,275.42	17,453,156.38	12,784,737.00	5,591,127.00	18,375,864.00	5.3%
PERS		3201-3202	6,175,670.11	5,263,932.49	11,439,602.60	5,544,221.00	3,002,283.00	8,546,504.00	-25.3%
OASDI/Medicare/Alternativ e		3301-3302	2,807,004.15	2,405,689.99	5,212,694.14	3,360,086.00	1,597,268.00	4,957,354.00	-4.9%
Health and Welfare Benefits		3401-3402	12,185,736.69	9,144,748.60	21,330,485.29	19,595,637.00	8,681,183.00	28,276,820.00	32.6%
Unemployment Insurance		3501-3502	40,254.65	33,097.92	73,352.57	486,723.00	194,780.00	681,503.00	829.1%
Workers' Compensation		3601-3602	3,062,166.59	2,605,953.70	5,668,120.29	3,689,450.00	1,529,535.00	5,218,985.00	-7.9%
OPEB, Allocated		3701-3702	1,560,446.22	0.00	1,560,446.22	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	918,171.43	220,662.71	1,138,834.14	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			36,453,330.80	27,423,360.83	63,876,691.63	45,460,854.00	20,596,176.00	66,057,030.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	295,498.14	79,956.29	375,454.43	0.00	394,841.00	394,841.00	5.2%
Books and Other Reference Materials		4200	1,987.04	74,423.49	76,410.53	2,100.00	961.00	3,061.00	-96.0%
Materials and Supplies		4300	4,942,765.12	9,010,771.57	13,953,536.69	10,404,181.00	15,038,056.00	25,442,237.00	82.3%
Noncapitalized Equipment		4400	1,466,454.43	2,105,056.54	3,571,510.97	3,162,655.00	1,445,014.00	4,607,669.00	29.0%
Food		4700	46,660.77	292,458.70	339,119.47	70,943.00	1,199,999.00	1,270,942.00	274.8%
TOTAL, BOOKS AND SUPPLIES			6,753,365.50	11,562,666.59	18,316,032.09	13,639,879.00	18,078,871.00	31,718,750.00	73.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,073,921.04	12,725,922.51	14,799,843.55	3,076,079.00	8,652,827.00	11,728,906.00	-20.7%
Travel and Conferences		5200	388,951.28	591,441.43	980,392.71	394,856.00	5,185,484.00	5,580,340.00	469.2%
Dues and Memberships		5300	1,132,437.50	2,114,001.69	3,246,439.19	877,666.00	580,652.00	1,458,318.00	-55.1%
Insurance		5400 - 5450	2,858,410.10	0.00	2,858,410.10	926,727.00	0.00	926,727.00	-67.6%
Operations and Housekeeping Services		5500	4,899,489.29	1,573.19	4,901,062.48	2,186,636.00	900.00	2,187,536.00	-55.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,184.95	311,817.72	497,002.67	91,661.00	268,720.00	360,381.00	-27.5%
Transfers of Direct Costs		5710	(1,735.06)	1,735.06	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(500.00)	0.00	(500.00)	New

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800	9,553,358.90	7,019,282.95	16,572,641.85	6,660,332.00	10,786,659.00	17,446,991.00	5.3%
Communications		5900	662,603.34	265,039.49	927,642.83	581,051.00	10,486.00	591,537.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,752,621.34	23,030,814.04	44,783,435.38	14,794,508.00	25,485,728.00	40,280,236.00	-10.1%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	399,033.95	399,033.95	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,621,811.34	2,763,532.88	4,385,344.22	6,209,924.00	1,446,177.00	7,656,101.00	74.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,621,811.34	3,162,566.83	4,784,378.17	6,209,924.00	1,446,177.00	7,656,101.00	60.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,156,153.00	1,156,153.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,156,153.00	1,156,153.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,646,051.85)	2,646,051.85	0.00	(1,511,891.00)	1,511,891.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(813,027.76)	0.00	(813,027.76)	(810,706.00)	0.00	(810,706.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,459,079.61)	2,646,051.85	(813,027.76)	(2,322,597.00)	1,511,891.00	(810,706.00)	-0.3%
TOTAL, EXPENDITURES			153,694,530.44	127,049,309.12	280,743,839.56	182,281,138.00	108,061,265.00	290,342,403.00	3.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	3,500,000.00	0.00	3,500,000.00	2,500,000.00	0.00	2,500,000.00	-28.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	0.00	3,500,000.00	2,500,000.00	0.00	2,500,000.00	-28.6%
<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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,669,405.78)	36,669,405.78	0.00	(38,645,392.00)	38,645,392.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(3,126.00)	3,126.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,672,531.78)	36,672,531.78	0.00	(38,645,392.00)	38,645,392.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(40,172,531.78)	36,672,531.78	(3,500,000.00)	(41,145,392.00)	38,645,392.00	(2,500,000.00)	-28.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	188,205,432.86	0.00	188,205,432.86	193,437,279.00	0.00	193,437,279.00	2.8%
2) Federal Revenue		8100-8299	0.00	27,493,115.80	27,493,115.80	0.00	15,021,666.00	15,021,666.00	-45.4%
3) Other State Revenue		8300-8599	7,590,194.21	49,799,850.40	57,390,044.61	5,199,809.00	39,970,201.00	45,170,010.00	-21.3%
4) Other Local Revenue		8600-8799	(86,027.31)	18,927,964.00	18,841,936.69	156,423.00	16,465,434.00	16,621,857.00	-11.8%
5) TOTAL, REVENUES			195,709,599.76	96,220,930.20	291,930,529.96	198,793,511.00	71,457,301.00	270,250,812.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	92,327,030.57	80,948,500.08	173,275,530.65	124,212,063.00	57,834,095.00	182,046,158.00	5.1%
2) Instruction - Related Services	2000-2999		18,962,885.96	5,731,665.47	24,694,551.43	19,841,307.00	8,039,252.00	27,880,559.00	12.9%
3) Pupil Services	3000-3999		10,508,343.34	19,850,286.04	30,358,629.38	8,928,091.00	23,501,211.00	32,429,302.00	6.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		273,138.76	1,956,282.37	2,229,421.13	273,921.00	4,948,027.00	5,221,948.00	134.2%
6) Enterprise	6000-6999		2,140,446.22	0.00	2,140,446.22	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		12,792,075.56	4,556,265.98	17,348,341.54	16,199,125.00	2,896,454.00	19,095,579.00	10.1%
8) Plant Services	8000-8999		16,690,610.03	12,850,156.18	29,540,766.21	12,826,631.00	10,842,226.00	23,668,857.00	-19.9%
9) Other Outgo	9000-9999		0.00	1,156,153.00	1,156,153.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			153,694,530.44	127,049,309.12	280,743,839.56	182,281,138.00	108,061,265.00	290,342,403.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,015,069.32	(30,828,378.92)	11,186,690.40	16,512,373.00	(36,603,964.00)	(20,091,591.00)	-279.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	0.00	3,500,000.00	2,500,000.00	0.00	2,500,000.00	-28.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,672,531.78)	36,672,531.78	0.00	(38,645,392.00)	38,645,392.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,172,531.78)	36,672,531.78	(3,500,000.00)	(41,145,392.00)	38,645,392.00	(2,500,000.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,842,537.54	5,844,152.86	7,686,690.40	(24,633,019.00)	2,041,428.00	(22,591,591.00)	-393.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,687,577.76	84,513,993.25	156,201,571.01	73,530,115.30	90,358,146.11	163,888,261.41	4.9%
2) Ending Balance, June 30 (E + F1e)			73,530,115.30	90,358,146.11	163,888,261.41	48,897,096.30	92,399,574.11	141,296,670.41	-13.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,772,720.15	0.00	3,772,720.15	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	90,358,146.11	90,358,146.11	0.00	95,998,212.35	95,998,212.35	6.2%
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	25,989,423.98	0.00	25,989,423.98	32,055,304.00	0.00	32,055,304.00	23.3%
EARLY LITERACY SUPPORT	0000	9760	1,000,000.00		1,000,000.00			0.00	
TEXTBOOK ADOPTION	0000	9760	2,250,000.00		2,250,000.00			0.00	
STRS AND PERS FUTURE CONTRIBUTION	0000	9760	3,000,000.00		3,000,000.00			0.00	
ONE MONTH SALARIES AND BENEFITS	0000	9760	16,739,423.98		16,739,423.98			0.00	
UTK FACILITY	0000	9760	3,000,000.00		3,000,000.00			0.00	
STRS AND PERS LIABILITY	0000	9760			0.00	3,000,000.00		3,000,000.00	
TEXTBOOK ADOPTIONS	0000	9760			0.00	2,250,000.00		2,250,000.00	
SUPPORT EARLY LITERACY	0000	9760			0.00	1,000,000.00		1,000,000.00	
SCHOOL RECONDITIONING	0000	9760			0.00	2,900,950.00		2,900,950.00	
TECHNOLOGY UPGRADES	0000	9760			0.00	3,100,000.00		3,100,000.00	
FUTURE PLAYGROUND REPLACEMENT	0000	9760			0.00	2,500,859.00		2,500,859.00	
ONE MONTH PAYROLL	0000	9760			0.00	17,303,495.00		17,303,495.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	43,752,971.17	0.00	43,752,971.17	13,599,126.28	0.00	13,599,126.28	-68.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,242,666.02	(3,598,638.24)	(355,972.22)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	39,365,679.53	43,627,369.53
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	0.00	108,786.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	130,434.00
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.00	1,090.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0.00	209,923.00
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.00	75,000.00
5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	0.00	73,660.00
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	0.00	16,770.00
5810	Other Restricted Federal	186,708.63	186,708.63
6010	After School Education and Safety (ASES)	0.00	91,482.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,679,899.94	2,983,536.94
6266	Educator Effectiveness, FY 2021-22	3,505,743.03	2,704,943.03
6300	Lottery: Instructional Materials	4,611,389.49	5,163,179.49
6332	CA Community Schools Partnership Act - Implementation Grant	4,944,247.57	6,382,116.57
6500	Special Education	0.00	463,659.00
6512	Special Ed: Mental Health Services	797,203.76	797,203.76
6536	Special Ed: Dispute Prevention and Dispute Resolution	18,234.54	18,234.54
6546	Mental Health-Related Services	1,011,167.00	1,011,167.00
6547	Special Education Early Intervention Preschool Grant	3,146,574.37	3,146,574.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,537,799.12	738,928.12
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,651,675.00	2,121,341.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	3,265.69	3,265.69
7029	Child Nutrition: Food Service Staff Training Funds	907.86	907.86
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,455,910.80	53,509.80
7085	Learning Communities for School Success Program	872,598.49	1,347,690.49
7388	SB 117 COVID-19 LEA Response Funds	234,995.00	234,995.00
7399	LCFF Equity Multiplier	7,156,174.00	6,911,011.00
7415	Classified School Employee Summer Assistance Program	1,568,371.00	1,568,371.00
7510	Low-Performing Students Block Grant	236,226.50	472,453.50
7810	Other Restricted State	117,284.76	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	9.00
9010	Other Restricted Local	15,256,090.03	15,353,892.03
Total, Restricted Balance		90,358,146.11	95,998,212.35

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	238,051.87	0.00	-100.0%
5) TOTAL, REVENUES			238,051.87	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	272,822.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,577.65	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,400.07	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(39,348.20)	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	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>			(39,348.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,723.70	30,375.50	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,723.70	30,375.50	-56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,723.70	30,375.50	-56.4%
2) Ending Balance, June 30 (E + F1e)			30,375.50	30,375.50	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	30,375.50	30,375.50	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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	30,375.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,375.50		
<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)			30,375.50		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	238,051.87	0.00	-100.0%
TOTAL, REVENUES			238,051.87	0.00	-100.0%
<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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	272,822.42	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			272,822.42	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	4,577.65	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,577.65	0.00	-100.0%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			277,400.07	0.00	-200.0%
<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>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%

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	238,051.87	0.00	-100.0%
5) TOTAL, REVENUES			238,051.87	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		277,400.07	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,400.07	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(39,348.20)	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	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>			(39,348.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,723.70	30,375.50	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,723.70	30,375.50	-56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,723.70	30,375.50	-56.4%
2) Ending Balance, June 30 (E + F1e)			30,375.50	30,375.50	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	30,375.50	30,375.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	30,375.50	30,375.50
Total, Restricted Balance		30,375.50	30,375.50



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	300,000.00	New
3) Other State Revenue		8300-8599	11,459,594.06	11,405,659.00	-0.5%
4) Other Local Revenue		8600-8799	127,241.26	222,896.00	75.2%
5) TOTAL, REVENUES			11,586,835.32	11,928,555.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	479,182.22	431,874.00	-9.9%
2) Classified Salaries		2000-2999	3,199,962.88	2,819,362.00	-11.9%
3) Employee Benefits		3000-3999	2,117,785.85	1,944,719.00	-8.2%
4) Books and Supplies		4000-4999	1,556,082.09	1,925,492.00	23.7%
5) Services and Other Operating Expenditures		5000-5999	694,838.29	1,386,626.00	99.6%
6) Capital Outlay		6000-6999	179,794.23	2,574,417.00	1,331.9%
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	406,195.00	511,356.00	25.9%
9) TOTAL, EXPENDITURES			8,633,840.56	11,593,846.00	34.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,952,994.76	334,709.00	-88.7%
<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>			2,952,994.76	334,709.00	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,562.38	5,333,557.14	124.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,562.38	5,333,557.14	124.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,562.38	5,333,557.14	124.0%
2) Ending Balance, June 30 (E + F1e)			5,333,557.14	5,668,266.14	6.3%
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	5,132,009.40	6,304,304.40	22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	201,547.74	359,317.74	78.3%
Reserve Account	0000	9780	201,547.74		
Reserve Account	0000	9780		359,317.74	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(995,356.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,840,011.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(300,290.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,872,755.53		
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			9,412,476.57		
<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	3,245,674.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	833,244.72		
6) TOTAL, LIABILITIES			4,078,919.43		
<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)			5,333,557.14		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	300,000.00	New
TOTAL, FEDERAL REVENUE			0.00	300,000.00	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,606,197.06	8,530,573.00	-0.9%
All Other State Revenue	All Other	8590	2,853,397.00	2,875,086.00	0.8%
TOTAL, OTHER STATE REVENUE			11,459,594.06	11,405,659.00	-0.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	378,661.26	160,896.00	-57.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(300,290.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,870.00	62,000.00	26.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,241.26	222,896.00	75.2%
TOTAL, REVENUES			11,586,835.32	11,928,555.00	2.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	114,287.63	188,336.00	64.8%
Certificated Supervisors' and Administrators' Salaries		1300	364,894.59	243,538.00	-33.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			479,182.22	431,874.00	-9.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,549,910.91	2,358,548.00	-7.5%
Classified Support Salaries		2200	187,665.31	188,803.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	64,794.52	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	383,261.12	247,027.00	-35.5%
Other Classified Salaries		2900	14,331.02	24,984.00	74.3%
TOTAL, CLASSIFIED SALARIES			3,199,962.88	2,819,362.00	-11.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	104,015.52	82,487.00	-20.7%
PERS		3201-3202	778,066.37	538,496.00	-30.8%
OASDI/Medicare/Alternative		3301-3302	261,653.71	216,294.00	-17.3%
Health and Welfare Benefits		3401-3402	821,624.02	968,297.00	17.9%
Unemployment Insurance		3501-3502	1,956.71	16,252.00	730.6%
Workers' Compensation		3601-3602	150,469.52	122,893.00	-18.3%
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			2,117,785.85	1,944,719.00	-8.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	42,267.07	0.00	-100.0%
Materials and Supplies		4300	822,523.97	1,208,882.00	47.0%
Noncapitalized Equipment		4400	677,164.86	698,910.00	3.2%
Food		4700	14,126.19	17,700.00	25.3%
TOTAL, BOOKS AND SUPPLIES			1,556,082.09	1,925,492.00	23.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	291,797.82	0.00	-100.0%
Travel and Conferences		5200	35,716.18	50,000.00	40.0%
Dues and Memberships		5300	61,945.42	131,000.00	111.5%
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	161,844.97	751,226.00	364.2%
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	120,927.32	414,000.00	242.4%
Communications		5900	22,606.58	40,400.00	78.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			694,838.29	1,386,626.00	99.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	38,589.50	2,524,417.00	6,441.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	141,204.73	50,000.00	-64.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,794.23	2,574,417.00	1,331.9%
<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					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	406,195.00	511,356.00	25.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			406,195.00	511,356.00	25.9%
TOTAL, EXPENDITURES			8,633,840.56	11,593,846.00	34.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	300,000.00	New
3) Other State Revenue		8300-8599	11,459,594.06	11,405,659.00	-0.5%
4) Other Local Revenue		8600-8799	127,241.26	222,896.00	75.2%
5) TOTAL, REVENUES			11,586,835.32	11,928,555.00	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		6,361,181.44	7,083,959.00	11.4%
2) Instruction - Related Services	2000-2999		1,488,188.11	1,001,433.00	-32.7%
3) Pupil Services	3000-3999		271,663.69	360,295.00	32.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		406,195.00	511,356.00	25.9%
8) Plant Services	8000-8999		106,612.32	2,636,803.00	2,373.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,633,840.56	11,593,846.00	34.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,952,994.76	334,709.00	-88.7%
<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>			2,952,994.76	334,709.00	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,562.38	5,333,557.14	124.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,562.38	5,333,557.14	124.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,562.38	5,333,557.14	124.0%
2) Ending Balance, June 30 (E + F1e)			5,333,557.14	5,668,266.14	6.3%
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	5,132,009.40	6,304,304.40	22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	201,547.74	359,317.74	78.3%
Reserve Account	0000	9780	201,547.74		
Reserve Account	0000	9780		359,317.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(995,356.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	156,234.87	156,234.87
5059	Early Education: ARP California State Preschool Program One-time Stipend	299,856.50	599,856.50
5066	Early Education: ARP California State Preschool Program - Rate Supplements	966,810.00	966,810.00
6130	Early Education: Center-Based Reserve Account	755,353.22	758,479.22
7810	Other Restricted State	2,825,897.00	3,633,066.00
9010	Other Restricted Local	127,857.81	189,857.81
Total, Restricted Balance		5,132,009.40	6,304,304.40

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	10,206,311.24	9,822,126.00	-3.8%
3) Other State Revenue		8300-8599	2,849,668.44	2,941,817.00	3.2%
4) Other Local Revenue		8600-8799	347,542.07	540,599.00	55.5%
5) TOTAL, REVENUES			13,403,521.75	13,304,542.00	-0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,976,626.77	4,446,165.00	-10.7%
3) Employee Benefits		3000-3999	2,451,429.63	3,011,555.00	22.8%
4) Books and Supplies		4000-4999	6,014,088.19	4,406,200.00	-26.7%
5) Services and Other Operating Expenditures		5000-5999	322,723.39	606,160.00	87.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	406,832.76	299,350.00	-26.4%
9) TOTAL, EXPENDITURES			14,171,700.74	12,769,430.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(768,178.99)	535,112.00	-169.7%
<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>			(768,178.99)	535,112.00	-169.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,249,513.70	6,481,334.71	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,249,513.70	6,481,334.71	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,249,513.70	6,481,334.71	-10.6%
2) Ending Balance, June 30 (E + F1e)			6,481,334.71	7,016,446.71	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	451,840.05	0.00	-100.0%
Stores		9712	198,285.91	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	5,762,021.24	6,822,259.20	18.4%
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	69,187.51	194,187.51	180.7%
Equipment Replacement	0000	9780	69,187.51		
Equipment Replacement	0000	9780		194,187.51	
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	8,388,186.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(321,286.00)		
b) in Banks		9120	103,390.75		
c) in Revolving Cash Account		9130	451,840.05		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,662.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	198,285.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,897,079.83		
<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	2,415,745.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,415,745.12		
<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)			6,481,334.71		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,206,311.24	9,822,126.00	-3.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,206,311.24	9,822,126.00	-3.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,849,668.44	2,941,817.00	3.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,849,668.44	2,941,817.00	3.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,629.66	5,000.00	8.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	265,494.73	160,519.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(321,286.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	398,703.68	375,080.00	-5.9%
TOTAL, OTHER LOCAL REVENUE			347,542.07	540,599.00	55.5%
TOTAL, REVENUES			13,403,521.75	13,304,542.00	-0.7%
<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	4,423,876.63	3,932,326.00	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	283,561.51	260,710.00	-8.1%
Clerical, Technical and Office Salaries		2400	269,188.63	253,129.00	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,976,626.77	4,446,165.00	-10.7%
<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	1,184,132.27	836,085.00	-29.4%
OASDI/Medicare/Alternative		3301-3302	375,342.79	338,389.00	-9.8%
Health and Welfare Benefits		3401-3402	621,922.54	1,646,785.00	164.8%
Unemployment Insurance		3501-3502	2,459.42	22,231.00	803.9%
Workers' Compensation		3601-3602	190,107.31	168,065.00	-11.6%
OPEB, Allocated		3701-3702	58,965.30	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,451,429.63	3,011,555.00	22.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	445,280.60	381,200.00	-14.4%
Noncapitalized Equipment		4400	15,479.45	25,000.00	61.5%
Food		4700	5,553,328.14	4,000,000.00	-28.0%
TOTAL, BOOKS AND SUPPLIES			6,014,088.19	4,406,200.00	-26.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,817.71	5,000.00	31.0%
Dues and Memberships		5300	10,928.21	13,500.00	23.5%
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	39,390.05	45,000.00	14.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	500.00	New
Professional/Consulting Services and Operating Expenditures		5800	267,675.48	540,010.00	101.7%
Communications		5900	911.94	2,150.00	135.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			322,723.39	606,160.00	87.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	406,832.76	299,350.00	-26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			406,832.76	299,350.00	-26.4%
<b>TOTAL, EXPENDITURES</b>			<b>14,171,700.74</b>	<b>12,769,430.00</b>	<b>-9.9%</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%
(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%
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%

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%
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	10,206,311.24	9,822,126.00	-3.8%
3) Other State Revenue		8300-8599	2,849,668.44	2,941,817.00	3.2%
4) Other Local Revenue		8600-8799	347,542.07	540,599.00	55.5%
5) TOTAL, REVENUES			13,403,521.75	13,304,542.00	-0.7%
<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		13,764,867.98	12,470,080.00	-9.4%
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		406,832.76	299,350.00	-26.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,171,700.74	12,769,430.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(768,178.99)	535,112.00	-169.7%
<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>			(768,178.99)	535,112.00	-169.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,249,513.70	6,481,334.71	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,249,513.70	6,481,334.71	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,249,513.70	6,481,334.71	-10.6%
2) Ending Balance, June 30 (E + F1e)			6,481,334.71	7,016,446.71	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	451,840.05	0.00	-100.0%
Stores		9712	198,285.91	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	5,762,021.24	6,822,259.20	18.4%
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	69,187.51	194,187.51	180.7%
Equipment Replacement	0000	9780	69,187.51		
Equipment Replacement	0000	9780		194,187.51	
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)	4,737,137.59	4,961,505.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	327,342.70	577,342.70
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	407,540.95	864,563.95
7033	Child Nutrition: School Food Best Practices Apportionment	290,000.00	418,847.00
Total, Restricted Balance		5,762,021.24	6,822,259.20

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	12,386.05	1,000,000.00	7,973.6%
5) TOTAL, REVENUES			12,386.05	1,000,000.00	7,973.6%
<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	471,899.08	491,000.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	2,005,013.28	1,921,000.00	-4.2%
6) Capital Outlay		6000-6999	24,050.62	271,000.00	1,026.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500,962.98	2,683,000.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,488,576.93)	(1,683,000.00)	-32.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,488,576.93)	(683,000.00)	-54.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,941,408.74	1,452,831.81	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,941,408.74	1,452,831.81	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,941,408.74	1,452,831.81	-50.6%
2) Ending Balance, June 30 (E + F1e)			1,452,831.81	769,831.81	-47.0%
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	1,452,831.81	769,831.81	-47.0%
Deferred Maintenance Projects	0000	9780	1,452,831.81		
Deferred Maintenance Projects	0000	9780		769,831.81	
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	1,960,766.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,102.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,859.24		
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			1,901,523.92		
<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	448,692.11		
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			448,692.11		
<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)			1,452,831.81		
<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	87,488.05	1,000,000.00	1,043.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(75,102.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,386.05	1,000,000.00	7,973.6%
TOTAL, REVENUES			12,386.05	1,000,000.00	7,973.6%
<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%

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	428,265.14	433,924.00	1.3%
Noncapitalized Equipment		4400	43,633.94	57,076.00	30.8%
TOTAL, BOOKS AND SUPPLIES			471,899.08	491,000.00	4.0%
<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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,943,073.51	1,813,934.00	-6.6%
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	61,939.77	107,066.00	72.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,005,013.28	1,921,000.00	-4.2%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,509.50	131,000.00	3,632.7%
Equipment		6400	20,541.12	140,000.00	581.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,050.62	271,000.00	1,026.8%
<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			2,500,962.98	2,683,000.00	7.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	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%
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)			1,000,000.00	1,000,000.00	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	12,386.05	1,000,000.00	7,973.6%
5) TOTAL, REVENUES			12,386.05	1,000,000.00	7,973.6%
<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		2,500,962.98	2,683,000.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,500,962.98	2,683,000.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,488,576.93)	(1,683,000.00)	-32.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,488,576.93)	(683,000.00)	-54.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,941,408.74	1,452,831.81	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,941,408.74	1,452,831.81	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,941,408.74	1,452,831.81	-50.6%
2) Ending Balance, June 30 (E + F1e)			1,452,831.81	769,831.81	-47.0%
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	1,452,831.81	769,831.81	-47.0%
Deferred Maintenance Projects	0000	9780	1,452,831.81		
Deferred Maintenance Projects	0000	9780		769,831.81	
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	231,817.53	10,000,000.00	4,213.7%
5) TOTAL, REVENUES			231,817.53	10,000,000.00	4,213.7%
<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	11,175.00	14,275.00	27.7%
6) Capital Outlay		6000-6999	10,057,276.68	9,957,029.00	-1.0%
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			10,068,451.68	9,971,304.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,836,634.15)	28,696.00	-100.3%
<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>			(9,836,634.15)	28,696.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,331,339.24	494,705.09	-95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,331,339.24	494,705.09	-95.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,331,339.24	494,705.09	-95.2%
2) Ending Balance, June 30 (E + F1e)			494,705.09	523,401.09	5.8%
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	494,705.09	523,401.09	5.8%
Measure L Projects	0000	9780	494,705.09		
Measure L Projects	0000	9780		523,401.09	
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	1,367,472.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(52,377.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,558.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,357,653.81		
<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	862,948.72		
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			862,948.72		
<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)			494,705.09		
<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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	284,194.53	10,000,000.00	3,418.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(52,377.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,817.53	10,000,000.00	4,213.7%
TOTAL, REVENUES			231,817.53	10,000,000.00	4,213.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
<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	11,175.00	14,275.00	27.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,175.00	14,275.00	27.7%
<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	10,057,276.68	9,957,029.00	-1.0%
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			10,057,276.68	9,957,029.00	-1.0%
<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	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			10,068,451.68	9,971,304.00	-1.0%
<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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	231,817.53	10,000,000.00	4,213.7%
5) TOTAL, REVENUES			231,817.53	10,000,000.00	4,213.7%
<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		10,068,451.68	9,971,304.00	-1.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,068,451.68	9,971,304.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(9,836,634.15)	28,696.00	-100.3%
<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>			(9,836,634.15)	28,696.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,331,339.24	494,705.09	-95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,331,339.24	494,705.09	-95.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,331,339.24	494,705.09	-95.2%
2) Ending Balance, June 30 (E + F1e)			494,705.09	523,401.09	5.8%
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	494,705.09	523,401.09	5.8%
Measure L Projects	0000	9780	494,705.09		
Measure L Projects	0000	9780		523,401.09	
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	1,225,078.93	210,000.00	-82.9%
5) TOTAL, REVENUES			1,225,078.93	210,000.00	-82.9%
<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	118,167.63	117,722.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	17,275.00	50,000.00	189.4%
6) Capital Outlay		6000-6999	254,182.57	10,000.00	-96.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			389,625.20	177,722.00	-54.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			835,453.73	32,278.00	-96.1%
<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>			835,453.73	32,278.00	-96.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,085,469.33	7,920,923.06	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,085,469.33	7,920,923.06	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,085,469.33	7,920,923.06	11.8%
2) Ending Balance, June 30 (E + F1e)			7,920,923.06	7,953,201.06	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,491,195.42	6,691,195.42	3.1%
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	1,429,727.64	1,262,005.64	-11.7%
Growth Classroom Furniture/Equipment	0000	9780	1,429,727.64		
Growth Classroom Furniture/Equipment	0000	9780		1,262,005.64	
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	8,190,236.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(313,704.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	91,096.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,967,629.63		
<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	46,706.57		
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			46,706.57		
<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)			7,920,923.06		
<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	323,533.25	10,000.00	-96.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(313,704.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,215,249.68	200,000.00	-83.5%
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			1,225,078.93	210,000.00	-82.9%
TOTAL, REVENUES			1,225,078.93	210,000.00	-82.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
<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	66,909.08	60,542.00	-9.5%
Noncapitalized Equipment		4400	51,258.55	57,180.00	11.6%
TOTAL, BOOKS AND SUPPLIES			118,167.63	117,722.00	-0.4%
<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	17,275.00	50,000.00	189.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,275.00	50,000.00	189.4%
<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	254,182.57	10,000.00	-96.1%
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			254,182.57	10,000.00	-96.1%
<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					
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			389,625.20	177,722.00	-54.4%
<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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
(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	1,225,078.93	210,000.00	-82.9%
5) TOTAL, REVENUES			1,225,078.93	210,000.00	-82.9%
<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		389,625.20	177,722.00	-54.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			389,625.20	177,722.00	-54.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			835,453.73	32,278.00	-96.1%
<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>			835,453.73	32,278.00	-96.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,085,469.33	7,920,923.06	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,085,469.33	7,920,923.06	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,085,469.33	7,920,923.06	11.8%
2) Ending Balance, June 30 (E + F1e)			7,920,923.06	7,953,201.06	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,491,195.42	6,691,195.42	3.1%
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	1,429,727.64	1,262,005.64	-11.7%
Growth Classroom Furniture/Equipment	0000	9780	1,429,727.64		
Growth Classroom Furniture/Equipment	0000	9780		1,262,005.64	
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	6,491,195.42	6,691,195.42
Total, Restricted Balance		6,491,195.42	6,691,195.42

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	1,602,678.94	4,347,202.00	171.2%
4) Other Local Revenue		8600-8799	31,547.14	69,000.00	118.7%
5) TOTAL, REVENUES			1,634,226.08	4,416,202.00	170.2%
<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	1,935,477.46	1,714,447.00	-11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,935,477.46	1,714,447.00	-11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(301,251.38)	2,701,755.00	-996.8%
<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>			(301,251.38)	2,701,755.00	-996.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,491,742.95	3,190,491.57	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,491,742.95	3,190,491.57	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,491,742.95	3,190,491.57	-8.6%
2) Ending Balance, June 30 (E + F1e)			3,190,491.57	5,892,246.57	84.7%
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	2,292,933.82	4,925,688.82	114.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	897,557.75	966,557.75	7.7%
Construction Projects	0000	9780	897,557.75		
Construction Projects	0000	9780		966,557.75	
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	2,929,810.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,218.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	520,874.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,338,466.87		
<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	147,975.30		
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			147,975.30		
<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)			3,190,491.57		
<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	1,118,810.00	4,347,202.00	288.6%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	483,868.94	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,602,678.94	4,347,202.00	171.2%
<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	143,765.14	69,000.00	-52.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(112,218.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,547.14	69,000.00	118.7%
TOTAL, REVENUES			1,634,226.08	4,416,202.00	170.2%
<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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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	1,935,477.46	1,714,447.00	-11.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,935,477.46	1,714,447.00	-11.4%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,935,477.46	1,714,447.00	-11.4%
<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%
(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>					
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%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
(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	1,602,678.94	4,347,202.00	171.2%
4) Other Local Revenue		8600-8799	31,547.14	69,000.00	118.7%
5) TOTAL, REVENUES			1,634,226.08	4,416,202.00	170.2%
<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		1,935,477.46	1,714,447.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,935,477.46	1,714,447.00	-11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(301,251.38)	2,701,755.00	-996.8%
<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>			(301,251.38)	2,701,755.00	-996.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,491,742.95	3,190,491.57	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,491,742.95	3,190,491.57	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,491,742.95	3,190,491.57	-8.6%
2) Ending Balance, June 30 (E + F1e)			3,190,491.57	5,892,246.57	84.7%
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	2,292,933.82	4,925,688.82	114.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	897,557.75	966,557.75	7.7%
Construction Projects	0000	9780	897,557.75		
Construction Projects	0000	9780		966,557.75	
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
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	0.00	4,347,202.00
7710	State School Facilities Projects	2,292,933.82	578,486.82
Total, Restricted Balance		2,292,933.82	4,925,688.82

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	25,916.72	1,040,000.00	3,912.9%
5) TOTAL, REVENUES			25,916.72	1,040,000.00	3,912.9%
<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	26,067.23	186,000.00	613.5%
5) Services and Other Operating Expenditures		5000-5999	148,847.49	231,900.00	55.8%
6) Capital Outlay		6000-6999	3,003,275.38	1,607,321.00	-46.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,178,190.10	2,025,221.00	-36.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,152,273.38)	(985,221.00)	-68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,500,000.00	-25.0%
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			2,000,000.00	1,500,000.00	-25.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,152,273.38)	514,779.00	-144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,718,311.42	5,566,038.04	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,718,311.42	5,566,038.04	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,718,311.42	5,566,038.04	-17.2%
2) Ending Balance, June 30 (E + F1e)			5,566,038.04	6,080,817.04	9.2%
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	1,669,856.40	1,669,856.40	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	3,896,181.64	4,410,960.64	13.2%
Construction Projects	0000	9780	3,896,181.64		
Construction Projects	0000	9780		4,410,960.64	
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	6,220,458.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(238,257.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,989.21		
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			6,029,190.76		
<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	463,152.72		
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			463,152.72		
<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)			5,566,038.04		
<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	219,545.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(238,257.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	44,627.84	1,040,000.00	2,230.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,916.72	1,040,000.00	3,912.9%
TOTAL, REVENUES			25,916.72	1,040,000.00	3,912.9%
<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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,379.37	86,000.00	284.3%
Noncapitalized Equipment		4400	3,687.86	100,000.00	2,611.6%
TOTAL, BOOKS AND SUPPLIES			26,067.23	186,000.00	613.5%
<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	6,072.00	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	148,847.49	225,828.00	51.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,847.49	231,900.00	55.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	390,069.40	361,886.00	-7.2%
Land Improvements		6170	1,028,271.60	1,132,753.00	10.2%
Buildings and Improvements of Buildings		6200	1,584,266.29	40.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	668.09	112,642.00	16,760.3%
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			3,003,275.38	1,607,321.00	-46.5%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,178,190.10	2,025,221.00	-36.3%
<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	2,000,000.00	1,500,000.00	-25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,500,000.00	-25.0%
<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>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	1,500,000.00	-25.0%

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	25,916.72	1,040,000.00	3,912.9%
5) TOTAL, REVENUES			25,916.72	1,040,000.00	3,912.9%
<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		3,178,190.10	2,025,221.00	-36.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,178,190.10	2,025,221.00	-36.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,152,273.38)	(985,221.00)	-68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,500,000.00	-25.0%
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			2,000,000.00	1,500,000.00	-25.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,152,273.38)	514,779.00	-144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,718,311.42	5,566,038.04	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,718,311.42	5,566,038.04	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,718,311.42	5,566,038.04	-17.2%
2) Ending Balance, June 30 (E + F1e)			5,566,038.04	6,080,817.04	9.2%
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	1,669,856.40	1,669,856.40	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	3,896,181.64	4,410,960.64	13.2%
Construction Projects	0000	9780	3,896,181.64		
Construction Projects	0000	9780		4,410,960.64	
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
6230	California Clean Energy Jobs Act	130,841.66	130,841.66
9010	Other Restricted Local	1,539,014.74	1,539,014.74
Total, Restricted Balance		1,669,856.40	1,669,856.40

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	2,660,560.02	4,652,052.00	74.9%
4) Other Local Revenue		8600-8799	(26,810.95)	0.00	-100.0%
5) TOTAL, REVENUES			2,633,749.07	4,652,052.00	76.6%
<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	1,526,815.80	1,499,807.00	-1.8%
6) Capital Outlay		6000-6999	958,848.80	3,152,246.00	228.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,485,664.60	4,652,053.00	87.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			148,084.47	(1.00)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			648,084.47	(1.00)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.05	648,084.52	1,296,168,940.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.05	648,084.52	1,296,168,940.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.05	648,084.52	1,296,168,940.0%
2) Ending Balance, June 30 (E + F1e)			648,084.52	648,083.52	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	648,084.52	648,083.52	0.0%
Administrative Fees-Mello Roos & COPs	0000	9780	648,084.52		
Administrative Fees-Mello Roos & COPs	0000	9780		648,083.52	
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	699,981.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,811.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			673,170.26		
<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	25,085.74		
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			25,085.74		
<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)			648,084.52		
<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	2,660,560.02	4,652,052.00	74.9%
TOTAL, OTHER STATE REVENUE			2,660,560.02	4,652,052.00	74.9%
<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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,811.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(26,810.95)	0.00	-100.0%
TOTAL, REVENUES			2,633,749.07	4,652,052.00	76.6%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	1,390,138.80	1,379,557.00	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	136,677.00	120,250.00	-12.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,526,815.80	1,499,807.00	-1.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	785,619.41	1,000,443.00	27.3%
Buildings and Improvements of Buildings		6200	173,229.39	2,151,803.00	1,142.2%
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			958,848.80	3,152,246.00	228.8%
<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			2,485,664.60	4,652,053.00	87.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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>					
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)			500,000.00	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	2,660,560.02	4,652,052.00	74.9%
4) Other Local Revenue		8600-8799	(26,810.95)	0.00	-100.0%
5) TOTAL, REVENUES			2,633,749.07	4,652,052.00	76.6%
<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		2,485,431.35	4,651,803.00	87.2%
9) Other Outgo	9000-9999	Except 7600-7699	233.25	250.00	7.2%
10) TOTAL, EXPENDITURES			2,485,664.60	4,652,053.00	87.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			148,084.47	(1.00)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			648,084.47	(1.00)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.05	648,084.52	1,296,168,940.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.05	648,084.52	1,296,168,940.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.05	648,084.52	1,296,168,940.0%
2) Ending Balance, June 30 (E + F1e)			648,084.52	648,083.52	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	648,084.52	648,083.52	0.0%
Administrative Fees-Mello Roos & COPs	0000	9780	648,084.52		
Administrative Fees-Mello Roos & COPs	0000	9780		648,083.52	
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	46,495.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,672,922.00	0.00	-100.0%
5) TOTAL, REVENUES			7,719,417.00	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	8,956,152.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,956,152.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,236,735.00)	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	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>			(1,236,735.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,435,042.00	6,198,307.00	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,435,042.00	6,198,307.00	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,435,042.00	6,198,307.00	-16.6%
2) Ending Balance, June 30 (E + F1e)			6,198,307.00	6,198,307.00	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	6,198,307.00	6,445,172.00	4.0%
Bond Payments	0000	9780	6,198,307.00		
Bond Payments	0000	9780		6,445,172.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(246,865.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,445,172.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(246,865.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,198,307.00		
<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)			6,198,307.00		
<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	46,495.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,495.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,148,068.00	0.00	-100.0%
Unsecured Roll		8612	233,445.00	0.00	-100.0%
Prior Years' Taxes		8613	144,318.00	0.00	-100.0%
Supplemental Taxes		8614	185,964.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	58,732.00	0.00	-100.0%
Interest		8660	142,277.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(246,865.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,983.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,672,922.00	0.00	-100.0%
TOTAL, REVENUES			7,719,417.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,642,694.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,313,458.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,956,152.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,956,152.00	0.00	-100.0%
<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>					
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%
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	46,495.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,672,922.00	0.00	-100.0%
5) TOTAL, REVENUES			7,719,417.00	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	8,956,152.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,956,152.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,236,735.00)	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	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>			(1,236,735.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,435,042.00	6,198,307.00	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,435,042.00	6,198,307.00	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,435,042.00	6,198,307.00	-16.6%
2) Ending Balance, June 30 (E + F1e)			6,198,307.00	6,198,307.00	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	6,198,307.00	6,445,172.00	4.0%
Bond Payments	0000	9780	6,198,307.00		
Bond Payments	0000	9780		6,445,172.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(246,865.00)	New

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	1,053,981.53	155,270.00	-85.3%
5) TOTAL, REVENUES			1,053,981.53	155,270.00	-85.3%
<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	969,034.26	1,002,407.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			969,034.26	1,002,407.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			84,947.27	(847,137.00)	-1,097.3%
<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>			84,947.27	(847,137.00)	-1,097.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,963,208.28	3,048,155.55	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,963,208.28	3,048,155.55	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,963,208.28	3,048,155.55	2.9%
2) Ending Balance, June 30 (E + F1e)			3,048,155.55	2,201,018.55	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,048,155.55	2,201,018.55	-27.8%
Debt Payments -Leases Revenue Bonds	0000	9780	3,048,155.55		
Debt Payments -Leases Revenue Bonds	0000	9780		2,201,018.55	
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	3,135,296.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(120,089.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	283.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,665.50		
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			3,048,155.55		
<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)			3,048,155.55		
<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	1,014,500.40	132,100.00	-87.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	31,567.24	6,732.00	-78.7%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	9,175.54	1,793.00	-80.5%
Interest		8660	118,827.35	14,645.00	-87.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(120,089.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,053,981.53	155,270.00	-85.3%
TOTAL, REVENUES			1,053,981.53	155,270.00	-85.3%
<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	604,034.26	637,407.00	5.5%
Other Debt Service - Principal		7439	365,000.00	365,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			969,034.26	1,002,407.00	3.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, EXPENDITURES			969,034.26	1,002,407.00	3.4%
<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>					
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%
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	1,053,981.53	155,270.00	-85.3%
5) TOTAL, REVENUES			1,053,981.53	155,270.00	-85.3%
<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	969,034.26	1,002,407.00	3.4%
10) TOTAL, EXPENDITURES			969,034.26	1,002,407.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			84,947.27	(847,137.00)	-1,097.3%
<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>			84,947.27	(847,137.00)	-1,097.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,963,208.28	3,048,155.55	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,963,208.28	3,048,155.55	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,963,208.28	3,048,155.55	2.9%
2) Ending Balance, June 30 (E + F1e)			3,048,155.55	2,201,018.55	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,048,155.55	2,201,018.55	-27.8%
Debt Payments -Leases Revenue Bonds	0000	9780	3,048,155.55		
Debt Payments -Leases Revenue Bonds	0000	9780		2,201,018.55	
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	213.03	1,472.00	591.0%
5) TOTAL, REVENUES			213.03	1,472.00	591.0%
<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	4,810.00	5,700.00	18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,810.00	5,700.00	18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,596.97)	(4,228.00)	-8.0%
<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>			(4,596.97)	(4,228.00)	-8.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,575.50	83,978.53	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,575.50	83,978.53	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,575.50	83,978.53	-5.2%
2) Ending Balance, June 30 (E + F1e)			83,978.53	79,750.53	-5.0%
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	83,978.53	79,750.53	-5.0%
Debt Payments COPs	0000	9780	83,978.53		
Debt Payments COPs	0000	9780		79,750.53	
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	72,522.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,778.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	13,436.77		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	796.93		
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			83,978.53		
<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)			83,978.53		
<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>					
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>					
Interest		8660	2,991.03	1,472.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,778.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213.03	1,472.00	591.0%
TOTAL, REVENUES			213.03	1,472.00	591.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	4,810.00	5,450.00	13.3%
Other Debt Service - Principal		7439	0.00	250.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,810.00	5,700.00	18.5%
TOTAL, EXPENDITURES			4,810.00	5,700.00	18.5%
<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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	213.03	1,472.00	591.0%
5) TOTAL, REVENUES			213.03	1,472.00	591.0%
<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	4,810.00	5,700.00	18.5%
10) TOTAL, EXPENDITURES			4,810.00	5,700.00	18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,596.97)	(4,228.00)	-8.0%
<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>			(4,596.97)	(4,228.00)	-8.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,575.50	83,978.53	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,575.50	83,978.53	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,575.50	83,978.53	-5.2%
2) Ending Balance, June 30 (E + F1e)			83,978.53	79,750.53	-5.0%
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	83,978.53	79,750.53	-5.0%
Debt Payments COPs	0000	9780	83,978.53		
Debt Payments COPs	0000	9780		79,750.53	
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	0.00	-100.0%
5) TOTAL, REVENUES			.49	0.00	-100.0%
<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	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			.49	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	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>			.49	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11.94	12.43	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.94	12.43	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11.94	12.43	4.1%
2) Ending Net Position, June 30 (E + F1e)			12.43	12.43	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12.43	12.43	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			12.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<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)			12.43		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.49	0.00	-100.0%
TOTAL, REVENUES			.49	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<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>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%
(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 + 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	.49	0.00	-100.0%
5) TOTAL, REVENUES			.49	0.00	-100.0%
<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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			.49	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	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>			.49	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11.94	12.43	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.94	12.43	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11.94	12.43	4.1%
2) Ending Net Position, June 30 (E + F1e)			12.43	12.43	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12.43	12.43	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. ADDITIONS</b>					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
<b>B. DEDUCTIONS</b>					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.0%
<b>D. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>E. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(4,355.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,381.52		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			26.25		
<b>F. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>G. LIABILITIES</b>					
1) Accounts Payable		9500	26.25		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			26.25		
<b>H. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

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

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)	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00
<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>	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00	12,624.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,507,508.00		9,507,508.00			9,507,508.00
Work in Progress	18,370,639.00	15,539,982.00	33,910,621.00		2,055,836.00	31,854,785.00
Total capital assets not being depreciated	27,878,147.00	15,539,982.00	43,418,129.00	0.00	2,055,836.00	41,362,293.00
Capital assets being depreciated:						
Land Improvements	22,826,347.00	2,834,512.00	25,660,859.00			25,660,859.00
Buildings	228,566,470.00	454,125.00	229,020,595.00			229,020,595.00
Equipment	37,384,398.00	4,424,500.00	41,808,898.00			41,808,898.00
Total capital assets being depreciated	288,777,215.00	7,713,137.00	296,490,352.00	0.00	0.00	296,490,352.00
Accumulated Depreciation for:						
Land Improvements	(16,640,791.00)	(792,838.00)	(17,433,629.00)			(17,433,629.00)
Buildings	(97,353,414.00)	(4,491,274.00)	(101,844,688.00)			(101,844,688.00)
Equipment	(26,180,014.00)	(1,381,363.00)	(27,561,377.00)			(27,561,377.00)
Total accumulated depreciation	(140,174,219.00)	(6,665,475.00)	(146,839,694.00)	0.00	0.00	(146,839,694.00)
Total capital assets being depreciated, net excluding lease and subscription assets	148,602,996.00	1,047,662.00	149,650,658.00	0.00	0.00	149,650,658.00
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
Governmental activity capital assets, net	176,481,143.00	16,587,644.00	193,068,787.00	0.00	2,055,836.00	191,012,951.00
<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

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	99,224,629.72	301	205,963.02	303	99,018,666.70	305	48,127.00	1,042,447.48	307	97,976,219.22	309
2000 - Classified Salaries	49,415,547.33	311	206,931.28	313	49,208,616.05	315	2,664,035.80	10,858,184.33	317	38,350,431.72	319
3000 - Employee Benefits	63,876,691.63	321	1,837,834.15	323	62,038,857.48	325	732,338.24	6,208,919.94	327	55,829,937.54	329
4000 - Books, Supplies Equip Replace. (6500)	18,316,032.09	331	568,815.46	333	17,747,216.63	335	183,190.00	7,503,899.05	337	10,243,317.58	339
5000 - Services . . . & 7300 - Indirect Costs	43,830,320.99	341	166,697.87	343	43,663,623.12	345	11,144,663.37	21,075,819.76	347	22,587,803.36	349
TOTAL					271,676,979.98	365	TOTAL			224,987,709.42	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	77,815,267.69	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	21,304,675.47	380
3. STRS. . . . .	3101 & 3102	13,524,485.00	382
4. PERS. . . . .	3201 & 3202	4,938,972.90	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,826,317.31	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,546,686.37	385
7. Unemployment Insurance. . . . .	3501 & 3502	48,893.97	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,779,738.37	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	315,042.21	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		137,100,079.29	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). . . . .		137,020.18	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		137,100,079.29	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.94%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		
2. Percentage spent by this district (Part II, Line 15) . . . . .		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .		
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
Excluded all resources without funding teacher salaries or instructional personnel.		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	75,403,795.00	2,518,967.00	77,922,762.00	8,996,380.00	5,646,629.00	81,272,513.00	2,714,323.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,308,572.00	372,582.00	6,681,154.00		372,582.00	6,308,572.00	387,582.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,901,365.00	630,500.00	11,531,865.00	517,000.00	636,237.00	11,412,628.00	
Net Pension Liability	104,168,008.00		104,168,008.00	64,353,895.00		168,521,903.00	
Total/Net OPEB Liability	47,432,721.00		47,432,721.00	3,310,714.00		50,743,435.00	
Compensated Absences Payable	1,047,124.00	(60,000.00)	987,124.00	348,487.00		1,335,611.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	245,261,585.00	3,462,049.00	248,723,634.00	77,526,476.00	6,655,448.00	319,594,662.00	3,101,905.00
<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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,103,752.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,253,087.60
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	2,229,421.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,131,395.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,500,000.00
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)				8,860,816.58
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	768,178.99
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				248,758,027.74
<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)				12,624.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,705.17

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.)	200,063,952.24	15,999.47
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)	200,063,952.24	15,999.47
B. Required effort (Line A.2 times 90%)	180,057,557.02	14,399.52
C. Current year expenditures (Line I.E and Line II.B)	248,758,027.74	19,705.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</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)	117,513,326.97	0.00	117,513,326.97			118,508,975.08
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,073.48	0.00	13,073.48			12,624.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
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)			0.00			0.00
<b>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</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)	12,624.00	0.00	12,624.00	12,624.00	0.00	12,624.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,624.00			12,624.00
<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)	24,656.23	0.00	24,656.23	25,543.00	0.00	25,543.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	6,323,986.68	0.00	6,323,986.68	6,812,164.00	0.00	6,812,164.00
5. Unsecured Roll Taxes (Object 8042)	194,764.02	0.00	194,764.02	190,591.00	0.00	190,591.00
6. Prior Years' Taxes (Object 8043)	116,540.37	0.00	116,540.37	263,291.00	0.00	263,291.00
7. Supplemental Taxes (Object 8044)	880,667.49	0.00	880,667.49	1,041,375.00	0.00	1,041,375.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,084,533.00	0.00	13,084,533.00	8,480,329.00	0.00	8,480,329.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	12,017.21	0.00	12,017.21	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,975,390.42	0.00	5,975,390.42	2,835,291.00	0.00	2,835,291.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	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	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	26,612,555.42	0.00	26,612,555.42	19,648,584.00	0.00	19,648,584.00
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	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	26,612,555.42	0.00	26,612,555.42	19,648,584.00	0.00	19,648,584.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,399,160.91			3,329,082.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,983,958.00	0.00	9,983,958.00	8,627,659.00	0.00	8,627,659.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)	9,983,958.00	0.00	13,383,118.91	8,627,659.00	0.00	11,956,741.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	166,192,600.31	0.00	166,192,600.31	173,788,695.00	0.00	173,788,695.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,073,304.13)	0.00	(1,073,304.13)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	165,119,296.18	0.00	165,119,296.18	173,788,695.00	0.00	173,788,695.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	291,930,529.96	0.00	291,930,529.96	270,250,812.00	0.00	270,250,812.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(915,821.94)	0.00	(915,821.94)	0.00	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,513,326.97			118,508,975.08
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9656			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			118,508,975.08			122,798,999.98
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			26,612,555.42			19,648,584.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,514,880.00			1,514,880.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			105,279,538.57			115,107,156.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			105,279,538.57			115,107,156.98
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(915,821.94)			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,696,733.48			19,648,584.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			106,195,360.51			115,107,156.98
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,696,733.48			
b. State Subventions (Line D8)			106,195,360.51			
c. Less: Excluded Appropriations (Line C23)			13,383,118.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,508,975.08			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			118,508,975.08			122,798,999.98
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			118,508,975.08			



**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) 9,973,678.79
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. 0.00
  - 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.

N/A

**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) 200,982,743.67

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.96%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 12,046,578.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,162,313.02

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,387,404.65
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)	16,596,296.34
9. Carry-Forward Adjustment (Part IV, Line F)	1,429,039.49
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,025,335.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	158,555,451.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,557,527.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,432,423.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	812,610.36
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,140,446.22
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	929,205.98
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)	1,518,429.60
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)	345,718.55
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)	26,584,463.34
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)	272,822.42
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)	7,741,927.32
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,211,539.84
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)	260,102,566.37
<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)	6.38%
<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)	6.93%

**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>	16,596,296.34
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,303,790.06)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<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 (5.33%) times Part III, Line B19); zero if negative	1,429,039.49
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.33%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,429,039.49
<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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<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>	1,429,039.49

Approved  
indirect cost  
rate: 5.33%

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Highest rate  
used in any  
program: 5.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,372,503.15	339,067.00	5.32%
01	3010	7,655,015.52	407,753.00	5.33%
01	3060	1,430.83	70.83	4.95%
01	3182	213,822.82	11,346.29	5.31%
01	3213	5,197,382.53	277,010.00	5.33%
01	4035	781,434.42	41,650.45	5.33%
01	4124	79,265.39	3,963.27	5.00%
01	4127	113,177.23	6,032.35	5.33%
01	4203	554,165.32	29,537.01	5.33%
01	5634	175,491.83	8,699.79	4.96%
01	6010	261,160.99	13,818.62	5.29%
01	6053	1,345,466.05	71,686.82	5.33%
01	6211	70,007.06	3,730.00	5.33%
01	6266	141,125.26	7,293.00	5.17%
01	6332	494,242.43	22,510.00	4.55%
01	6762	5,413,736.11	288,472.00	5.33%
01	7085	168,986.93	8,980.00	5.31%
01	7311	1,162.37	60.00	5.16%
01	7422	318,731.22	16,980.00	5.33%
01	7435	20,517,633.73	1,075,672.42	5.24%
01	7810	220,714.61	11,719.00	5.31%
12	6105	7,714,427.32	406,195.00	5.27%
13	5310	8,165,407.59	406,395.04	4.98%
13	5320	8,754.37	437.72	5.00%



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	2,692,866.16		3,259,395.24	5,952,261.40
2. State Lottery Revenue	8560	2,875,551.53		1,448,789.69	4,324,341.22
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)		5,568,417.69	0.00	4,708,184.93	10,276,602.62
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	2,538,159.49		0.00	2,538,159.49
3. Employee Benefits	3000-3999	646,897.68		0.00	646,897.68
4. Books and Supplies	4000-4999	18,883.30		75,626.05	94,509.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,000.00			5,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			21,169.39	21,169.39
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 )		3,208,940.47	0.00	96,795.44	3,305,735.91
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	2,359,477.22	0.00	4,611,389.49	6,970,866.71
<b>D. COMMENTS:</b>					
Electronic books and curriculum was purchased such as math and library books					

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	1,605,321.12	600,624.92	2,205,946.04	142,921.35		2,348,867.39
1110	Regular Education, K-12	138,344,709.79	49,287,884.72	187,632,594.51	12,156,554.64		199,789,149.15
3100	Alternative Schools	86,247.96	0.00	86,247.96	5,587.93		91,835.89
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	2,357,005.62	1,509,425.79	3,866,431.41	250,502.77		4,116,934.18
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,294,928.10	392,520.24	1,687,448.34	109,328.33		1,796,776.67
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
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	1,599,041.28	0.00	1,599,041.28	103,600.51		1,702,641.79
4850	Migrant Education	1,430.83	0.00	1,430.83	92.70		1,523.53
5000-5999	Special Education	49,710,709.20	7,978,195.84	57,688,905.04	3,737,614.61		61,426,519.65
6000	Regional Occupational Ctr/Prg (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	729,070.09	0.00	729,070.09	47,235.82		776,305.91
8500	Child Care and Development Services	1,593,615.25	0.00	1,593,615.25	103,248.96		1,696,864.21
<b>Other Costs</b>							
----	Food Services					760,881.00	760,881.00
----	Enterprise					2,140,446.22	2,140,446.22
----	Facilities Acquisition & Construction					403,833.95	403,833.95
----	Other Outgo					4,656,153.00	4,656,153.00
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,703,366.47	1,703,366.47	1,504,681.67		3,208,048.14
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(813,027.76)		(813,027.76)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	197,322,079.24	61,472,017.98	258,794,097.22	17,348,341.53	7,961,314.17	284,103,752.92

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	1,261,961.24	0.00	20,105.29	288,627.36	0.00	0.00	0.00			34,627.23	0.00	1,605,321.12
1110	Regular Education, K-12	138,307,033.24	0.00	857.96	1,498.51	35,320.08	0.00	0.00			0.00	0.00	138,344,709.79
3100	Alternative Schools	86,247.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	86,247.96
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,894,117.98	0.00	0.00	462,887.64	0.00	0.00	0.00			0.00	0.00	2,357,005.62
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	777,840.10	0.00	0.00	517,088.00	0.00	0.00	0.00			0.00	0.00	1,294,928.10
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	1,486,606.03	90,993.72	21,441.53	0.00	0.00	0.00	0.00			0.00	0.00	1,599,041.28
4850	Migrant Education	1,430.83	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,430.83
5000-5999	Special Education	29,320,206.64	1,985,723.00	98,131.73	614,101.70	11,202,155.51	6,477,141.62	0.00			13,249.00	0.00	49,710,709.20
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
8100	Community Services		0.00	0.00	0.00	93,264.21	0.00		635,805.88	0.00	0.00	0.00	729,070.09
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		1,593,615.25	0.00	0.00	0.00	1,593,615.25
<b>Total Direct Charged Costs</b>		173,135,444.02	2,076,716.72	140,536.51	1,884,203.21	11,330,739.80	6,477,141.62	0.00	2,229,421.13	0.00	47,876.23	0.00	197,322,079.24

\* 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	236,753.62	201,169.13	162,702.17	600,624.92
1110	Regular Education, K-12	24,243,571.24	23,416,086.60	1,628,226.88	49,287,884.72
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	804,962.33	683,975.04	20,488.42	1,509,425.79
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	189,402.90	160,935.30	42,182.04	392,520.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,072,162.36	3,460,109.02	445,924.46	7,978,195.84
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	501,634.68	1,166,780.95	34,950.84	1,703,366.47
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		30,048,487.13	29,089,056.04	2,334,474.81	61,472,017.98

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	929,205.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,619,854.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,612,308.70
5	Total Central Administration Costs in General Fund and Charter Schools Funds	18,161,369.30
<b>B.</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)	197,322,079.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	61,472,017.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	258,794,097.22
<b>C.</b>	<b>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)	7,756,053.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,764,867.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	21,520,921.49
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	280,315,018.71
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.48%

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)	760,881.00				760,881.00
Enterprise (Objects 1000-5999, 6400-6920)		2,140,446.22			2,140,446.22
Facilities Acquisition & Construction (Objects 1000-6700)			403,833.95		403,833.95
Other Outgo (Objects 1000 - 7999)				4,656,153.00	4,656,153.00
<b>Total Other Costs</b>	760,881.00	2,140,446.22	403,833.95	4,656,153.00	7,961,314.17

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,906,798.95	1,840,037.05	16,846,258.99	9,455,392.15	29,089,056.03	0.00	2,334,474.81
<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</b>							
0001 Pre-Kindergarten	5.00	5.00	5.00	5.00	5.00		135.00
1110 Regular Education, K-12	512.00	512.00	512.00	512.00	582.00		1,351.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	17.00	17.00	17.00	17.00	17.00		17.00
3400 Opportunity Schools							
3550 Community Day Schools	4.00	4.00	4.00	4.00	4.00		35.00
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	86.00	86.00	86.00	86.00	86.00		370.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)		29.00		29.00	29.00		29.00
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	624.00	653.00	624.00	653.00	723.00	0.00	1,937.00

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Antelope Valley (DA)			
Date allocation plan approved by SELPA governance: 5/25/2023			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	53,733,984.00	54,573,193.00	1.56%
2. Local Special Education Property Taxes	3,862,875.00	3,862,875.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	57,596,859.00	58,436,068.00	1.46%
B. Program Specialist/Regionalized Services Apportionment	1,436,930.00	1,447,851.00	0.76%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00		0.00%
D. Low Incidence Apportionment	1,488,820.00	1,346,400.00	-9.57%
E. Out of Home Care Apportionment	5,776,367.00	4,939,906.00	-14.48%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	66,298,976.00	66,170,225.00	-0.19%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool	452,277.00	452,277.00	0.00%
K. Other Federal Discretionary Grants	17,103,405.00	17,103,405.00	0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	83,854,658.00	83,725,907.00	-0.15%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Palmdale Elementary (DA00)	21,464,977.00	22,088,526.00	2.9%
Antelope Valley Union High (DA01)	26,696,309.00	25,885,173.00	-3.0%
Eastside Union Elementary (DA02)	3,382,636.00	3,338,107.00	-1.3%
Hughes-Elizabeth Lakes Union Elementary (DA03)	226,851.00	220,994.00	-2.6%
Keppel Union Elementary (DA04)	2,921,105.00	2,864,999.00	-1.9%
Lancaster Elementary (DA05)	16,016,879.00	16,083,626.00	0.4%
Westside Union Elementary (DA08)	10,278,443.00	10,380,416.00	1.0%
Wilsona Elementary (DA09)	1,431,360.00	1,431,063.00	0.0%
Gorman Joint (DA10)	117,989.00	110,679.00	-6.2%
Acton-Agua Dulce Unified (DA11)	1,318,109.00	1,322,324.00	0.3%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	83,854,658.00	83,725,907.00	-0.15%
Preparer Name: Alma Benitez			
Title: Accounting/Data Technician			
Phone: (661) 274-4136			



Lancaster Elementary  
Los Angeles County

Unaudited Actuals  
2023-24  
General Fund  
Special Education Revenue  
Allocations  
Setup

19 64667 0000000  
Form SEAS  
E8AHZPUG1U(2023-24)

Current LEA:	19-64667-0000000 Lancaster Elementary	
Selected SELPA:	DA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
DA	Antelope Valley	5/25/2023

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

19 64667 0000000  
Form SIAA  
E8AHZPUG1U(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(813,027.76)				
Other Sources/Uses Detail					0.00	3,500,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	406,195.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	406,832.76	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

19 64667 0000000  
Form SIAA  
E8AHZPUG1U(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	813,027.76	(813,027.76)	3,500,000.00	3,500,000.00	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource Function Object				Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
<b>Assets</b>				Funds 01-57, except where indicated						
Cash			9110-9140	165,120,824.11	30,375.50	7,539,721.04	8,622,131.20	1,885,664.68	1,315,095.66	7,876,532.85
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	19,947,618.74	0.00	1,872,755.53	76,662.72	15,859.24	42,558.15	91,096.78
Due from Other Funds			9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			9320	0.00	0.00	0.00	198,285.91	0.00	0.00	0.00
Prepays			9330	3,772,720.15	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	90,996.97	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

19 64667 0000000  
Report CNVRT  
E8AHZPUG1U(2023-24)

Resource    Function    Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Deferred Outflows of Resources - pensions only							
Deferred Outflows of Resources - OPEB only							
Deferred Outflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities							
Accounts Payable and Other Current Liabilities	17,797,243.33	0.00	3,245,674.71	2,415,745.12	448,692.11	862,948.72	46,706.57
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	7,106,568.60	0.00	833,244.72	0.00	0.00	0.00	0.00
Subscription Liability							
General Obligation Bonds Payable							
State School Building Loan Payable							
Net Pension Liability (Asset)							
Total/Net OPEB Liability							
Compensated Absences Payable							
COPs Payable							
Leases Payable							
Lease Revenue Bonds Payable							
Other General Long-Term Debt							
Deferred Inflows of Resources - pensions only							
Deferred Inflows of Resources - OPEB only							
Deferred Inflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position	164,028,348.04	30,375.50	5,333,557.14	6,481,334.71	1,452,831.81	494,705.09	7,920,923.06

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	24,217,800.29	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	2,394,755.13	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	171,577,826.78	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	(915,821.94)	0.00	68,056.76	(70,720.29)	12,386.05	231,817.53	9,829.25
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	829,794.63	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	4,629.66	0.00	0.00	1,215,249.68
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	93,826,175.07	238,051.87	11,518,778.56	13,469,612.38	0.00	0.00	0.00
	2000- 6199, 6201- 7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,							
			8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							



Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
<b>Expenditures</b>									
Instruction	1000-1999	1000-7999	173,135,444.02	0.00	6,361,181.44	0.00	0.00	0.00	0.00
Instruction - Related Services:									
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	5,964,089.23	0.00	709,664.85	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700	1000-7999	18,730,462.20	0.00	778,523.26	0.00	0.00	0.00	0.00
Pupil Services:									
Home-To-School Transportation	3600	1000-7999	8,811,616.43	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	760,881.00	0.00	14,126.19	13,764,867.98	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999	20,786,131.95	0.00	257,537.50	0.00	0.00	0.00	0.00
General Administration:									
Centralized Data Processing	7700	1000-7999	3,612,308.70	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999	13,736,032.84	0.00	406,195.00	406,832.76	0.00	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999	29,136,932.26	0.00	68,022.82	0.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999	403,833.95	0.00	38,589.50	0.00	2,500,962.98	10,068,451.68	389,625.20
Ancillary Services	4000-4999	1000-7999	0.00	277,400.07	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Community Services		5000-5999	1000-7999	2,229,421.13	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	2,140,446.22	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,156,153.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource Function Object				Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 52 Fund 52 Description	Fund 56 Debt Service Fund	Total Governmental Funds
<b>Assets</b>				Funds 01-57, except where indicated						
Cash			9110-9140	2,817,592.17	5,982,201.55	673,170.26	6,445,172.00	3,015,490.05	83,181.60	211,407,153
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0
Receivables			9200-9290	520,874.70	46,989.21	0.00	0.00	32,665.50	796.93	22,647,878
Due from Other Funds			9310	0.00	0.00	0.00	0.00	0.00	0.00	0
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	198,286
Prepays			9330	0.00	0.00	0.00	0.00	0.00	0.00	3,772,720
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	90,997
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource    Function    Object				Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 52 Fund 52 Description	Fund 56 Debt Service Fund	Total Governmental Funds
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490							
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	147,975.30	463,152.72	25,085.74	0.00	0.00	0.00	25,453,224
Due to Other Funds			9610	0.00	0.00	0.00	0.00	0.00	0.00	0
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0
Unearned Revenue			9650	0.00	0.00	0.00	0.00	0.00	0.00	7,939,813
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Balance / Net Position			979Z	3,190,491.57	5,566,038.04	648,084.52	6,445,172.00	3,048,155.55	83,978.53	204,723,997

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 52 Fund 52 Description	Fund 56 Debt Service Fund	Total Governmental Funds
<b>General Revenues</b>									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	24,217,800
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	7,758,290.00	1,046,067.64	0.00	8,804,358
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00	0.00	58,732.00	9,175.54	0.00	2,462,663
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	2,660,560.02	0.00	0.00	0.00	174,238,387
Interest and Investment Earnings	0000-1999	8660-8662	31,547.14	(18,711.12)	(26,810.95)	142,277.00	(1,261.65)	213.03	(537,199)
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	44,627.84	0.00	6,983.00	0.00	0.00	881,405
<b>Program Revenues</b>									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	1,219,879
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	483,868.94	0.00	0.00	0.00	0.00	0.00	119,536,487
	2000- 6199, 6201- 7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	1,118,810.00	0.00	0.00	0.00	0.00	0.00	1,118,810
	7710	8545, 8660-8662							
	6200	8590, 8660-8662							

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

Resource    Function    Object				Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 52 Fund 52 Description	Fund 56 Debt Service Fund	Total Governmental Funds
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	179,496,625
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	6,673,754
Instructional Library , Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	19,508,985
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	8,811,616
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	14,539,875
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	21,043,669
General Administration:										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	3,612,309
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	14,549,061
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	29,204,955
Facility Acquisition and Construction		8500	1000-7999	1,935,477.46	3,178,190.10	2,485,431.35	0.00	0.00	0.00	21,000,562
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	277,400

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Fund Consolidation

				Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 52 Fund 52 Description	Fund 56 Debt Service Fund	Total Governmental Funds
Resource	Function	Object								
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	2,229,421
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	2,140,446
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	1,156,153
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	2,642,694.00	365,000.00	0.00	3,007,694
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	6,313,458.00	604,034.26	4,810.00	6,922,302
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	233.25	0.00	0.00	0.00	233
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	0.00	2,000,000.00	500,000.00	0.00	0.00	0.00	3,500,000
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0

Resource Function Object			Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
<b>Assets</b>				
	Funds 01-57, except where indicated			
Cash		9110-9140		211,407,153
Investments		9150		0
Receivables		9200-9290		22,647,878
Due from Other Funds		9310		0
Stores		9320		198,286
Prepays		9330	0	3,772,720
Other Current Assets		9340		90,997
Lease Receivable		9380		0
Land		9410	0	0
Land Improvements		9420	0	0
Accumulated Depreciation - Land Improvements		9425	0	0
Buildings		9430	0	0
Accumulated Depreciation - Buildings		9435	0	0
Equipment		9440	0	0
Accumulated Depreciation - Equipment		9445	0	0
Work in Progress		9450	0	0
Lease Assets		9460	0	0
Accumulated Amortization - Lease Assets		9465	0	0
Subscription Assets		9470	0	0
Accumulated Amortization - Subscription Assets		9475	0	0
				0



Resource Function Object			Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Deferred Outflows of Resources - pensions only		9490	0	0
Deferred Outflows of Resources - OPEB only		9490	0	0
Deferred Outflows of Resources - other		9490	0	0
Liabilities				
Accounts Payable and Other Current Liabilities		9500-9599, 9620		25,453,224
Due to Other Funds		9610		0
Current Loans		9640		0
Unearned Revenue		9650		7,939,813
Subscription Liability		9660	0.00	0.00
General Obligation Bonds Payable		9661	0	0
State School Building Loan Payable		9662	0	0
Net Pension Liability (Asset)		9663	0	0
Total/Net OPEB Liability		9664	0	0
Compensated Absences Payable		9665	0	0
COPs Payable		9666	0	0
Leases Payable		9667	0	0
Lease Revenue Bonds Payable		9668	0	0
Other General Long-Term Debt		9669	0	0
Deferred Inflows of Resources - pensions only		9690	0	0
Deferred Inflows of Resources - OPEB only		9690	0	0
Deferred Inflows of Resources - other		9690	0	0
Fund Balance / Net Position		979Z	0	204,723,997

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
<b>General Revenues</b>					
Taxes and Subventions:					
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097		24,217,800
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614		8,804,358
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		2,462,663
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590		174,238,387
Interest and Investment Earnings	0000-1999		8660-8662		(537,199)
Interagency Revenues	0000-1999		8677, 8780-8799		0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710		881,405
<b>Program Revenues</b>					
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710		1,219,879
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699		119,536,487
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,		
			8780-8799		
Capital Grants and Contributions	0000-7709, 7711-9999		8545		1,118,810
	7710		8545, 8660-8662		
	6200		8590, 8660-8662		

				Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object		
<b>Expenditures</b>					
Instruction		1000-1999	1000-7999		179,496,625
Instruction - Related Services:					
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999		6,673,754
Instructional Library , Media and Technology		2420	1000-7999		0
School Site Administration		2700	1000-7999		19,508,985
Pupil Services:					
Home-To-School Transportation		3600	1000-7999		8,811,616
Food Services		3700	1000-7999		14,539,875
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999		21,043,669
General Administration:					
Centralized Data Processing		7700	1000-7999		3,612,309
All Other General Administration		7100-7699	1000-7999		14,549,061
Plant Services		8000-8999, except 8500	1000-7999		29,204,955
Facility Acquisition and Construction		8500	1000-7999		21,000,562
Ancillary Services		4000-4999	1000-7999		277,400

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Community Services		5000-5999	1000-7999		2,229,421
Enterprise Activities		6000-6999	1000-7999		2,140,446
Other Outgo:					
Transfers Between Agencies		9200	7110-7299		1,156,153
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438		3,007,694
Debt Service - Interest		9100, 9102	7434, 7438		6,922,302
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699		233
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800		0
Depreciation (Unallocated)		0000	6900		0
Amortization (Unallocated)		0000	6910 & 6920		0
<b>Other Financing Sources and Uses</b>					
Interfund Transfers In			8910-8929		3,500,000
Interfund Transfers Out		9300	7600-7629		3,500,000
Proceeds from Long-Term Debt			8931-8951, 8971-8974		0
Proceeds from Disposal of Capital Assets			8953		0
All Other Financing Sources			8961-8965, 8979		0
All Other Financing Uses		9200	7651-7699		0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
<b>Assets</b>	Funds 01-57, except where indicated								
Cash			9110-9140	211,407,153	0	CE014			211,407,153
Investments			9150	0	0	CE014			0
Receivables			9200-9290	22,647,878	0	CE014, CE018			22,647,878
Due from Other Funds			9310	0	0	CE014, CE018, CE020			0
Stores			9320	198,286	0	CE014			198,286
Prepays			9330	3,772,720	0	CE003, CE013, CE014			3,772,720
Other Current Assets			9340	90,997	0	CE014			90,997
Lease Receivable			9380	0					0
Land			9410	0	827,693	CE001, CE004, CE005, CE011, CE014			827,693
Land Improvements			9420	0	1,813,891	CE001, CE004, CE005, CE011, CE014			1,813,891
Accumulated Depreciation - Land Improvements			9425	0	0	CE005, CE012, CE014			0
Buildings			9430	0	18,337,769	CE001, CE004, CE005, CE011, CE014			18,337,769
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	4,547,758	CE001, CE004, CE005, CE011, CE014			4,547,758
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Subscription Assets			9475	0	0	CE014, CE027, CE028			0
<b>Deferred Outflows of Resources - pensions only</b>			9490	0	30,958,973	CE014, CE023, CE024			30,958,973
<b>Deferred Outflows of Resources - OPEB only</b>			9490	0	1,619,411	CE014, CE021, CE026			1,619,411
<b>Deferred Outflows of Resources - other</b>			9490	0	0	CE003, CE013, CE014			0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	25,453,224	0	CE008, CE014, CE018			25,453,224
Due to Other Funds			9610	0	0	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	7,939,813	0	CE014			7,939,813
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			0
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	(365,000)	CE002, CE003, CE010, CE013, CE014, CE022			(365,000)
<b>Deferred Inflows of Resources - pensions only</b>			9690	0	0	CE014, CE023			0
<b>Deferred Inflows of Resources - OPEB only</b>			9690	0	0	CE014, CE021			0
<b>Deferred Inflows of Resources - other</b>			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
<b>Fund Balance / Net Position</b>			979Z	204,723,997	58,470,495		0		263,194,492

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

				Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries				
	Resource	Function	Object		Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	24,217,800				24,217,800	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	8,804,358				8,804,358	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	2,462,663				2,462,663	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	174,238,387	0	CE006, CE007, CE010, CE022		174,238,387	
Interest and Investment Earnings	0000-1999		8660-8662	(537,199)	0	CE006, CE007, CE016		(537,199)	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	881,405	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		881,405	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,219,879	0	CE005, CE010, CE016, CE022		1,219,879	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	119,536,487	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		119,536,487	
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590,  8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	1,118,810	0	CE010, CE022		1,118,810	
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	179,496,625	(22,734,672)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		156,761,953	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,673,754	(845,859)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025. CE026, CE027		5,827,895	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Instructional Library , Media and Technology		2420	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		0	



Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
School Site Administration		2700	1000-7999	19,508,985	(2,755,021)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		16,753,964	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	8,811,616	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,811,616	
Food Services		3700	1000-7999	14,539,875	(1,326,057)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		13,213,818	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	21,043,669	(2,710,193)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		18,333,476	
General Administration:									
Centralized Data Processing		7700	1000-7999	3,612,309	(460,206)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,152,103	
All Other General Administration		7100-7699	1000-7999	14,549,061	(1,267,501)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		13,281,560	
Plant Services		8000-8999, except 8500	1000-7999	29,204,955	(3,360,825)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		25,844,130	
Facility Acquisition and Construction		8500	1000-7999	21,000,562	(21,000,562)	CE001		0	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Ancillary Services		4000-4999	1000-7999	277,400	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		277,400	
Community Services		5000-5999	1000-7999	2,229,421	(84,153)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		2,145,268	
Enterprise Activities		6000-6999	1000-7999	2,140,446	(1,560,446)	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026, CE027		580,000	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									Unbalanced
Transfers Between Agencies		9200	7110-7299	1,156,153	0	CE016, CE017		1,156,153	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	3,007,694	(365,000)	CE002, CE015		2,642,694	
Debt Service - Interest		9100, 9102	7434, 7438	6,922,302	0	CE008, CE010, CE013, CE015		6,922,302	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	233	0	CE003, CE013, CE015		233	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
<b>Other Financing Sources and Uses</b>									
Interfund Transfers In			8910-8929	3,500,000	(3,500,000)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	3,500,000	(3,500,000)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0	0	CE003		0	
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

\* The Other Worksheet Adjustments column is to allow the user to make any other entry , not provided for in the Conversion Entries 1 through 26. Generally , worksheet adjustments should not be necessary . See the SACS Software User Guide for additional guidelines.

Unaudited Actuals  
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Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds Resource		Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,630	Expenditures by function	-	-	-	-	-	12,962,983	-	-	-	-	406,395	-	-	-	-	13,369,378	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	96.96025%	0.0%	0.0%	0.0%	0.0%	3.03975%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	4,489	-	-	-	-	141	-	-	-	-	4,630	
			User adjustments														0.00		-	
			Adjusted revenue by function	-	-	-	-	-	4,489	-	-	-	-	141	-	-	-	-	4,630	
01-57 9010	Other Restricted Local	1,215,250	Expenditures by function	1,280,015	345,982	-	1,795	105,824	-	995,654	-	34,349	-	-	-	3,508	-	-	2,767,127	
			Percentage of total	46.25791%	12.50329%	0.0%	0.06487%	3.82433%	0.0%	35.98151%	0.0%	1.24132%	0.0%	0.0%	0.0%	0.12677%	0.0%	0.0%	100.00000%	
			Default revenue by function	562,149	151,946	-	788	46,475	-	437,265	-	15,085	-	-	-	1,541	-	-	1,215,249	
			User adjustments														0.00		-	
		Unbalanced; user adjustment required	Adjusted revenue by function	562,149	151,946	-	788	46,475	-	437,265	-	15,085	-	-	-	1,541	-	-	1,215,249	
Total Charges for Services (from fund consolidation worksheet)																				
Unbalanced	Subtotal of Charges for Services by function:			562,149	151,946	-	788	46,475	4,489	437,265	-	15,085	-	141	-	1,541	-	-	1,219,879	
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																		(1)	
	Adjusted Charges for Services by function (agrees to conversion worksheet):			562,149	151,946	-	788	46,475	4,489	437,265	-	15,085	-	141	-	1,541	-	-	1,219,879	

**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Identification of Program Revenues by Function**  
**Detail**

19 64667 0000000  
Report CNVRT  
E8AHZPUG1U(2023-24)

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 2600	Expanded Learning Opportunities Program	23,731,925	Expenditures by function																11,428,523
				6,301,282	12,277	-	134,452	-	367,967	771,462	-	73,025	-	1,483,602	-	2,284,456	-	-	
			Percentage of total	55.13645%	0.10742%	0.0%	1.17646%	0.0%	3.21972%	6.75032%	0.0%	0.63897%	0.0%	12.98157%	0.0%	19.98907%	0.0%	0.0%	99.99998%
			Default revenue by function	13,084,941	25,493	-	279,197	-	764,102	1,601,981	-	151,640	-	3,080,776	-	4,743,791	-	-	23,731,921
			User adjustments														0.00		-
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	8,198,160	Adjusted revenue by function	13,084,941	25,493	-	279,197	-	764,102	1,601,981	-	151,640	-	3,080,776	-	4,743,791	-	-	23,731,921
			Expenditures by function																8,198,160
				6,997,338	747,040	-	5,639	-	-	-	-	-	-	448,143	-	-	-	-	
			Percentage of total	85.35254%	9.11229%	0.0%	0.06878%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.46639%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	6,997,338	747,040	-	5,639	-	-	-	-	-	-	448,143	-	-	-	-	8,198,160
01-57 3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	1,502	User adjustments														0.00		-
			Adjusted revenue by function	6,997,338	747,040	-	5,639	-	-	-	-	-	-	448,143	-	-	-	-	8,198,160
			Expenditures by function																1,502
				1,431	-	-	-	-	-	-	-	-	-	71	-	-	-	-	
			Percentage of total	95.27297%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.72703%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 3182	ESSA: School Improvement Funding for LEAs	355,162	Default revenue by function	1,431	-	-	-	-	-	-	-	-	-	71	-	-	-	-	1,502
			User adjustments														0.00		-
			Adjusted revenue by function	1,431	-	-	-	-	-	-	-	-	-	71	-	-	-	-	1,502
			Expenditures by function																355,162
				299,036	43,978	-	-	-	-	-	-	-	-	11,346	-	802	-	-	

Unaudited Actuals  
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01-57 3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	7,131,909	Percentage of total	84.19707%	12.38252%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	299,036	43,978	-	-	-	-	-	-	-	11,346	-	802	-	-	355,162
			User adjustments													0.00		-
			Adjusted revenue by function	299,036	43,978	-	-	-	-	-	-	-	11,346	-	802	-	-	355,162
			Expenditures by function															7,131,909
				5,546,255	40,542	-	276,598	-	199	592,271	-	-	-	277,010	-	-	399,034	-
			Percentage of total	77.76677%	0.56846%	0.0%	3.87832%	0.0%	0.00279%	8.30452%	0.0%	0.0%	0.0%	3.88409%	0.0%	0.0%	5.59505%	100.00000%
			Default revenue by function	5,546,255	40,542	-	276,598	-	199	592,271	-	-	-	277,010	-	-	399,034	7,131,909
			User adjustments														(399,034)	(399,034)
			Adjusted revenue by function	5,546,255	40,542	-	276,598	-	199	592,271	-	-	-	277,010	-	-	-	6,732,875
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	5,011,655	Unbalanced; user adjustment required															
			Expenditures by function															5,011,655
				3,630,450	-	-	54	-	-	1,082,075	-	-	-	-	282,497	16,579	-	-
			Percentage of total	72.44014%	0.0%	0.0%	0.00108%	0.0%	0.0%	21.59117%	0.0%	0.0%	0.0%	0.0%	5.63680%	0.33081%	0.0%	100.00000%
			Default revenue by function	3,630,450	-	-	54	-	-	1,082,075	-	-	-	-	282,497	16,579	-	5,011,655
			User adjustments														0.00	-
			Adjusted revenue by function	3,630,450	-	-	54	-	-	1,082,075	-	-	-	-	282,497	16,579	-	5,011,655
			Expenditures by function															538,906
				538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	538,906	Default revenue by function	538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	538,906
			Expenditures by function															538,906
				538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	538,906
			Expenditures by function															538,906
				538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	538,906
			Expenditures by function															538,906

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01-57 3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	485,790	User adjustments														0.00	-
			Adjusted revenue by function	538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	538,906
			Expenditures by function															485,790
				279,599	7,662	-	-	-	-	198,529	-	-	-	-	-	-	-	-
			Percentage of total	57.55553%	1.57722%	0.0%	0.0%	0.0%	0.0%	40.86725%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	329,500	Default revenue by function	279,599	7,662	-	-	-	-	198,529	-	-	-	-	-	-	-	485,790
			User adjustments														0.00	-
			Adjusted revenue by function	279,599	7,662	-	-	-	-	198,529	-	-	-	-	-	-	-	485,790
			Expenditures by function															329,500
				302,081	-	-	13,766	-	-	13,306	-	-	-	-	-	347	-	-
01-57 3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	-	Percentage of total	91.67860%	0.0%	0.0%	4.17785%	0.0%	0.0%	4.03824%	0.0%	0.0%	0.0%	0.0%	0.0%	0.10531%	0.0%	100.00000%
			Default revenue by function	302,081	-	-	13,766	-	-	13,306	-	-	-	-	-	347	-	329,500
			User adjustments														0.00	-
			Adjusted revenue by function	302,081	-	-	13,766	-	-	13,306	-	-	-	-	-	347	-	329,500
			Expenditures by function															-
01-57 3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,107,746	Expenditures by function															2,744,467
				1,725,114	170,587	-	160,369	-	-	688,397	-	-	-	-	-	-	-	
			Percentage of total	62.85789%	6.21567%	0.0%	5.84336%	0.0%	0.0%	25.08309%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	1,953,464	193,167	-	181,597	-	-	779,519	-	-	-	-	-	-	-	3,107,747
			User adjustments													0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	1,953,464	193,167	-	181,597	-	-	779,519	-	-	-	-	-	-	-	3,107,747
01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	190,511	Expenditures by function	108,603	21,000	-	4,160	-	-	11,839	-	-	-	-	-	-	-	145,602
			Percentage of total	74.58895%	14.42288%	0.0%	2.85710%	0.0%	0.0%	8.13107%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	142,100	27,477	-	5,443	-	-	15,491	-	-	-	-	-	-	-	190,511
			User adjustments													0.00		-
			Adjusted revenue by function	142,100	27,477	-	5,443	-	-	15,491	-	-	-	-	-	-	-	190,511
01-57 3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	-	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	(2)	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-



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01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	Unbalanced; user adjustment required	850,616	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				Expenditures by function	677,002	84,685	-	-	-	-	-	-	-	-	88,930	-	-	-	-	-
				Percentage of total	79.58952%	9.95571%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.45476%	0.0%	0.0%	0.0%	0.0%	99.99999%
				Default revenue by function	677,001	84,685	-	-	-	-	-	-	-	-	88,930	-	-	-	-	-
				User adjustments														0.00		-
				Adjusted revenue by function	677,001	84,685	-	-	-	-	-	-	-	-	88,930	-	-	-	-	-
				Expenditures by function	78,994	-	-	-	-	-	-	271	-	-	-	3,963	-	-	-	-
01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	83,229	Percentage of total	94.91277%	0.0%	0.0%	0.0%	0.0%	0.0%	0.32561%	0.0%	0.0%	0.0%	4.76162%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	78,995	-	-	-	-	-	-	271	-	-	-	3,963	-	-	-	-	-
			User adjustments															0.00		-
			Adjusted revenue by function	78,995	-	-	-	-	-	-	271	-	-	-	3,963	-	-	-	-	-
			Expenditures by function	78,995	-	-	-	-	-	-	271	-	-	-	3,963	-	-	-	-	-
			Percentage of total	89.68897%	1.15147%	0.0%	0.0%	4.24054%	0.0%	0.0%	0.0%	0.0%	0.0%	4.91902%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	109,982	1,412	-	-	5,200	-	-	-	-	-	6,032	-	-	-	-	-	-
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	122,626	Adjusted revenue by function	109,982	1,412	-	-	5,200	-	-	-	6,032	-	-	-	-	-	-		
			User adjustments														0.00		-	
			Adjusted revenue by function	109,982	1,412	-	-	5,200	-	-	-	-	6,032	-	-	-	-	-	-	
			Expenditures by function	109,982	1,412	-	-	5,200	-	-	-	-	6,032	-	-	-	-	-	-	
			Percentage of total	89.68897%	1.15147%	0.0%	0.0%	4.24054%	0.0%	0.0%	0.0%	0.0%	0.0%	4.91902%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	109,982	1,412	-	-	5,200	-	-	-	-	6,032	-	-	-	-	-	-	
			User adjustments															0.00		-

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01-57 4128	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	73	Expenditures by function	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
			User adjustments													0.00			-
			Adjusted revenue by function	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
01-57 4201	ESSA: Title III, Immigrant Student Program	2,563	Expenditures by function	-	517	-	2,046	-	-	-	-	-	-	-	-	-	-	-	2,563
			Percentage of total	0.0%	20.17167%	0.0%	79.82833%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	517	-	2,046	-	-	-	-	-	-	-	-	-	-	-	2,563
			User adjustments													0.00			-
			Adjusted revenue by function	-	517	-	2,046	-	-	-	-	-	-	-	-	-	-	-	2,563
01-57 4203	ESSA: Title III, English Learner Student Program	583,702	Expenditures by function	554,165	-	-	-	-	-	-	-	-	-	29,537	-	-	-	-	583,702
			Percentage of total	94.93971%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.06029%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	554,165	-	-	-	-	-	-	-	-	-	29,537	-	-	-	-	583,702
			User adjustments													0.00			-
			Adjusted revenue by function	554,165	-	-	-	-	-	-	-	-	-	29,537	-	-	-	-	583,702
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,787,733	Expenditures by function	-	-	-	-	-	12,962,983	-	-	-	-	406,395	-	-	-	-	13,369,378
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	96.96025%	0.0%	0.0%	0.0%	0.0%	3.03975%	0.0%	0.0%	0.0%	0.0%	100.00000%

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01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	397,947	Default revenue by function	-	-	-	-	-	11,429,415	-	-	-	-	358,318	-	-	-	11,787,733
			User adjustments													0.00	-	
			Adjusted revenue by function	-	-	-	-	-	11,429,415	-	-	-	-	358,318	-	-	-	11,787,733
			Expenditures by function															198,153
				-	-	-	-	-	197,715	-	-	-	-	438	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	99.77896%	0.0%	0.0%	0.0%	0.0%	0.22104%	0.0%	0.0%	0.0%	0.0%
01-57 5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	865,086	Default revenue by function	-	-	-	-	-	397,067	-	-	-	-	880	-	-	-	397,947
			User adjustments													0.00	-	
			Adjusted revenue by function	-	-	-	-	-	397,067	-	-	-	-	880	-	-	-	397,947
			Expenditures by function															457,545
				-	-	-	-	-	457,545	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01-57 5630	ESSA: Title IX, Part A, McKinney - Vento Homeless Assistance Grants	70,627	Default revenue by function	-	-	-	-	-	865,086	-	-	-	-	-	-	-	-	865,086
			User adjustments													0.00	-	
			Adjusted revenue by function	-	-	-	-	-	865,086	-	-	-	-	-	-	-	-	865,086
			Expenditures by function															70,627
				70,601	2	-	24	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	99.96319%	0.00283%	0.0%	0.03398%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	70,601	2	-	24	-	-	-	-	-	-	-	-	-	70,627	
			User adjustments													0.00	-	
			Adjusted revenue by function	70,601	2	-	24	-	-	-	-	-	-	-	-	-	-	70,627
			Expenditures by function															

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01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	185,683	Expenditures by function															185,684
				175,492	-	-	-	-	1,492	-	-	-	-	8,700	-	-	-	-
			Percentage of total	94.51110%	0.0%	0.0%	0.0%	0.0%	0.80352%	0.0%	0.0%	0.0%	0.0%	4.68538%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	175,491	-	-	-	-	1,492	-	-	-	-	8,700	-	-	-	-
			User adjustments													0.00		-
01-57 6010	After School Education and Safety (ASES)	1,874,269	Adjusted revenue by function	175,491	-	-	-	-	1,492	-	-	-	-	8,700	-	-	-	-
			Expenditures by function															1,874,269
				245,088	-	-	30,269	-	-	-	-	1,520,590	-	13,819	-	64,503	-	-
			Percentage of total	13.07646%	0.0%	0.0%	1.61498%	0.0%	0.0%	0.0%	0.0%	81.12976%	0.0%	0.73730%	0.0%	3.44150%	0.0%	0.0%
			Default revenue by function	245,088	-	-	30,269	-	-	-	-	1,520,590	-	13,819	-	64,503	-	-
01-57 6052	Early Education: Prekindergarten and Family Literacy , Program Support	27,500	User adjustments													0.00		-
			Adjusted revenue by function	245,088	-	-	30,269	-	-	-	-	1,520,590	-	13,819	-	64,503	-	-
			Expenditures by function															27,500
				27,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	417,153	Default revenue by function	27,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	27,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function															1,417,152
				1,022,211	-	-	288,627	-	-	-	-	-	-	71,687	-	34,627	-	-
			Percentage of total	72.13136%	0.0%	0.0%	20.36669%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.05853%	0.0%	2.44342%	0.0%	0.0%

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01-57 6105	Early Education: California State Preschool Program	8,606,197	Default revenue by function	300,898	-	-	84,960	-	-	-	-	-	-	21,102	-	10,193	-	417,153
			User adjustments														0.00	-
			Adjusted revenue by function	300,898	-	-	84,960	-	-	-	-	-	-	21,102	-	10,193	-	417,153
			Expenditures by function															8,606,198
				6,333,538	709,665	-	778,523	-	14,126	257,538	-	-	-	406,195	-	68,023	38,590	-
			Percentage of total	73.59275%	8.24598%	0.0%	9.04607%	0.0%	0.16414%	2.99247%	0.0%	0.0%	0.0%	4.71980%	0.0%	0.79040%	0.44840%	0.0%
			Default revenue by function	6,333,537	709,665	-	778,523	-	14,126	257,538	-	-	-	406,195	-	68,023	38,590	8,606,197
			User adjustments														(38,590)	(38,590)
			Adjusted revenue by function	6,333,537	709,665	-	778,523	-	14,126	257,538	-	-	-	406,195	-	68,023	-	8,567,607
			Unbalanced; user adjustment required															
01-57 6130	Early Education: Center-Based Reserve Account	10,315	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unbalanced; user adjustment required															
			Expenditures by function															73,737
				70,007	-	-	-	-	-	-	-	-	-	3,730	-	-	-	-
			Percentage of total	94.94148%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.05852%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,237,692	-	-	-	-	-	-	-	-	-	65,945	-	-	-	1,303,637
01-57 6211	Literacy Coaches and Reading Specialists Grant Program	1,303,637	User adjustments														0.00	-
			Adjusted revenue by function	1,237,692	-	-	-	-	-	-	-	-	-	65,945	-	-	-	1,303,637
			Unbalanced; user adjustment required															
			Expenditures by function															96,795
				96,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total															
			Default revenue by function															
			User adjustments															
			Adjusted revenue by function															
			Unbalanced; user adjustment required															
01-57 6300	Lottery: Instructional Materials	1,448,790	Expenditures by function															
			Percentage of total															
			Default revenue by function															
			User adjustments															
			Adjusted revenue by function															
			Unbalanced; user adjustment required															
			Expenditures by function															
			Percentage of total															

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01-57 6332	CA Community Schools Partnership Act - Implementation Grant	5,760,000	Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%		
			Default revenue by function	1,448,790	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448,790		
			User adjustments													0.00		-		
			Adjusted revenue by function	1,448,790	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448,790		
			Expenditures by function															815,752		
				413,495	68,051	-	1,992	-	-	4,330	-	305,374	-	22,510	-	-	-	-		
			Percentage of total	50.68881%	8.34212%	0.0%	0.24419%	0.0%	0.0%	0.53080%	0.0%	37.43466%	0.0%	2.75942%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	2,919,675	480,506	-	14,065	-	-	30,574	-	2,156,236	-	158,943	-	-	-	-	5,759,999	
			User adjustments														0.00		-	
			Unbalanced; user adjustment required	Adjusted revenue by function	2,919,675	480,506	-	14,065	-	-	30,574	-	2,156,236	-	158,943	-	-	-	-	5,759,999
01-57 6500	Special Education	12,449,389	Expenditures by function	24,004,659	1,063,456	-	373,213	3,987,582	-	7,536,524	-	-	-	-	-	13,249	-	1,156,153	38,134,836	
			Percentage of total	62.94680%	2.78867%	0.0%	0.97867%	10.45653%	0.0%	19.76283%	0.0%	0.0%	0.0%	0.0%	0.0%	0.03474%	0.0%	3.03175%	99.99999%	
			Default revenue by function	7,836,492	347,172	-	121,838	1,301,774	-	2,460,352	-	-	-	-	-	4,325	-	377,434	12,449,387	
			User adjustments														0.00		-	
			Unbalanced; user adjustment required	Adjusted revenue by function	7,836,492	347,172	-	121,838	1,301,774	-	2,460,352	-	-	-	-	4,325	-	377,434	12,449,387	
			Expenditures by function																317,433	
				202,497	-	-	-	-	-	114,936	-	-	-	-	-	-	-	-	-	
			Percentage of total	63.79204%	0.0%	0.0%	0.0%	0.0%	0.0%	36.20796%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	-	16,872	
			User adjustments														0.00		-	
01-57 6537	Special Ed: Learning Recovery Support	16,872	Adjusted revenue by function	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	-	16,872	
			Expenditures by function																	
			Percentage of total	63.79204%	0.0%	0.0%	0.0%	0.0%	0.0%	36.20796%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	-	-	16,872
			User adjustments														0.00		-	
			Adjusted revenue by function	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	-	-	16,872
			Expenditures by function																	
			Percentage of total	63.79204%	0.0%	0.0%	0.0%	0.0%	0.0%	36.20796%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	-	-	16,872
			User adjustments														0.00		-	

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01-57 6546	Mental Health-Related Services	1,011,167	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments															0.00		-
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6547	Special Education Early Intervention Preschool Grant	1,053,021	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments															0.00		-
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,758,549	Expenditures by function																6,168,518	
				3,639,127	203,161	-	843,361	106,434	5,279	616,982	-	22,944	-	618,915	63,222	49,093	-	-		
			Percentage of total	58.99516%	3.29351%	0.0%	13.67202%	1.72544%	0.08558%	10.00211%	0.0%	0.37195%	0.0%	10.03345%	1.02491%	0.79586%	0.0%	0.0%	99.99999%	
			Default revenue by function	2,217,362	123,788	-	513,870	64,852	3,217	375,934	-	13,980	-	377,112	38,522	29,913	-	-	3,758,550	
			User adjustments															0.00		-
01-57 6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,651,675	Expenditures by function																-	
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																				-

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01-57 7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	50,877	User adjustments														0.00	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	-	-	-	-	-	97,367	-	-	-	-	-	-	-	-	97,367
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	50,877	-	-	-	-	-	-	-	-	50,877
			User adjustments														0.00	-
01-57 7033	Child Nutrition: School Food Best Practices Apportionment	418,847	Adjusted revenue by function	-	-	-	-	-	50,877	-	-	-	-	-	-	-	-	50,877
			Expenditures by function	-	-	-	-	-	128,847	-	-	-	-	-	-	-	-	128,847
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	418,847	-	-	-	-	-	-	-	-	418,847
			User adjustments														0.00	-
			Adjusted revenue by function	-	-	-	-	-	418,847	-	-	-	-	-	-	-	-	418,847
01-57 7085	Learning Communities for School Success Program	1,074,899	Expenditures by function	136,894	56,427	-	-	-	-	-	-	-	-	8,980	-	-	-	202,301
			Percentage of total	67.66847%	27.89260%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.43893%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	727,368	299,817	-	-	-	-	-	-	-	-	47,714	-	-	-	1,074,899
			User adjustments														0.00	-
			Adjusted revenue by function	727,368	299,817	-	-	-	-	-	-	-	-	47,714	-	-	-	1,074,899
			Expenditures by function	-	-	-	1,162	-	-	-	-	-	-	60	-	-	-	1,222
01-57 7311	Classified School Employee Professional Development Block Grant	1,222	Expenditures by function	-	-	-	1,162	-	-	-	-	-	-	60	-	-	-	1,222



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01-57 7399	LCFF Equity Multiplier	7,156,174	Percentage of total	0.0%	0.0%	0.0%	95.09002%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.90998%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	1,162	-	-	-	-	-	-	60	-	-	-	-	1,222
			User adjustments													0.00			-
			Adjusted revenue by function	-	-	-	1,162	-	-	-	-	-	-	60	-	-	-	-	1,222
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unbalanced; user adjustment required																
01-57 7415	Classified School Employee Summer Assistance Program	484,727	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unbalanced; user adjustment required																
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-
01-57 7422	In-Person Instruction (IPI) Grant	1,070,844	Expenditures by function	803,809	-	-	-	-	-	250,055	-	-	-	16,980	-	-	-	-	1,070,844
			Percentage of total	75.06313%	0.0%	0.0%	0.0%	0.0%	0.0%	23.35121%	0.0%	0.0%	0.0%	1.58567%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	803,809	-	-	-	-	-	250,055	-	-	-	16,980	-	-	-	-	1,070,844
			User adjustments													0.00			-
			Adjusted revenue by function	803,809	-	-	-	-	-	250,055	-	-	-	16,980	-	-	-	-	1,070,844
			Unbalanced; user adjustment required																
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-

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01-57 7435	Learning Recovery Emergency Block Grant	(3,260,076)	Expenditures by function																22,193,455
				18,792,437	193,702	-	56,055	-	-	2,073,741	-	-	-	1,077,520	-	-	-	-	
			Percentage of total	84.67558%	0.87279%	0.0%	0.25257%	0.0%	0.0%	9.34393%	0.0%	0.0%	0.0%	4.85513%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	(2,760,488)	(28,454)	-	(8,234)	-	-	(304,619)	-	-	-	(158,281)	-	-	-	-	(3,260,076)
			User adjustments														0.00		-
01-57 7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	483,869	Expenditures by function																483,869
				-	-	-	-	-	-	-	-	-	-	-	-	-	483,869	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	483,869	-	483,869
			User adjustments														(483,869)		(483,869)
01-57 7810	Other Restricted State	3,175,615	Adjusted revenue by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unbalanced; user adjustment required																
			Expenditures by function	220,715	-	-	-	-	-	-	-	-	-	11,719	-	-	-	-	232,434
			Percentage of total	94.95814%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.04186%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 8210	Student Activity Funds	238,052	Default revenue by function	3,015,505	-	-	-	-	-	-	-	-	-	160,110	-	-	-	-	3,175,615
			User adjustments														0.00		-
			Adjusted revenue by function	3,015,505	-	-	-	-	-	-	-	-	-	160,110	-	-	-	-	3,175,615
			Expenditures by function	-	-	-	-	-	-	-	277,400	-	-	-	-	-	-	-	277,400
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 8210	Student Activity Funds	238,052	Default revenue by function	-	-	-	-	-	-	-	238,052	-	-	-	-	-	-	-	238,052
			User adjustments														0.00		-

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01-57 9010	Other Restricted Local	4,220,256	Adjusted revenue by function	-	-	-	-	-	-	-	238,052	-	-	-	-	-	-	238,052
			Expenditures by function	1,280,015	345,982	-	1,795	105,824	-	995,654	-	34,349	-	-	-	3,508	-	2,767,127
			Percentage of total	46.25791%	12.50329%	0.0%	0.06487%	3.82433%	0.0%	35.98151%	0.0%	1.24132%	0.0%	0.0%	0.0%	0.12677%	0.0%	100.00000%
			Default revenue by function	1,952,202	527,671	-	2,738	161,397	-	1,518,512	-	52,387	-	-	-	5,350	-	4,220,257
			User adjustments													0.00		-
	Unbalanced; user adjustment required		Adjusted revenue by function	1,952,202	527,671	-	2,738	161,397	-	1,518,512	-	52,387	-	-	-	5,350	-	4,220,257
Total Operating Grants & Contributions (from fund consolidation worksheet)				119,536,489														
Unbalanced	Subtotal of Operating Grants and Contributions by function:			60,758,102	3,632,140	-	2,303,555	1,533,223	13,944,428	8,877,898	238,052	3,894,833	-	5,423,405	321,019	4,943,826	-	377,434 106,247,915
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	(2)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			60,758,102	3,632,140	-	2,303,555	1,533,223	13,944,428	8,877,898	238,052	3,894,833	-	5,423,405	321,019	4,943,826	-	377,434 106,247,915

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Capital Grants and Contributions: Governmental Activities			Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Funds Resource		Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
7710	State School Facilities Projects	1,118,810	Expenditures by function	0.00															-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	1,118,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,810	
			User adjustments																0.00	-
			Adjusted revenue by function	1,118,810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,118,810	
Total Capital Grants & Contributions (from fund consolidation worksheet)		1,118,810																		
Subtotal of Capital Grants and Contributions by function:			1,118,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,810	
User identification of conversion entries, adjustments, and rounding differences, by function:																				
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):			1,118,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,810	

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Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																		
Funds Resource	Program Revenues by Resource	Function: 1000 2100 2420 2700 3600 3700 3900 4000 5000 6000 7200 7700 8100 8500 9000 Total																		
Total Charges for Services		-																		
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		

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Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																		
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
Total Operating Grants & Contributions		-																		
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		

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<b>Capital Grants and Contributions: Business-type Activities</b>		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																		
		Adjusted Capital Grants and Contributions by function: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 -																

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Charges for Services: Governmental Activities			Summary of revenues by function																
Resource		Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,630		-	-	-	-	-	4,489	-	-	-	-	141	-	-	-	-	4,630
9010	Other Restricted Local	1,215,250		562,149	151,946	-	788	46,475	-	437,265	-	15,085	-	-	-	1,541	-	-	1,215,249
	Total Charges for Services (from fund consolidation worksheet)	1,219,880																	
Unbalanced		Subtotal of Charges for Services by function:		562,149	151,946	-	788	46,475	4,489	437,265	-	15,085	-	141	-	1,541	-	-	1,219,879
Unbalanced		User identification of conversion entries, adjustments, and rounding differences, by function:																	(1)
		Adjusted Charges for Services by function (agrees to conversion worksheet):		562,149	151,946	-	788	46,475	4,489	437,265	-	15,085	-	141	-	1,541	-	-	1,219,879



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Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
2600	Expanded Learning Opportunities Program	23,731,925	13,084,941	25,493	-	279,197	-	764,102	1,601,981	-	151,640	-	3,080,776	-	4,743,791	-	-	23,731,921
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	8,198,160	6,997,338	747,040	-	5,639	-	-	-	-	-	-	448,143	-	-	-	-	8,198,160
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	1,502	1,431	-	-	-	-	-	-	-	-	-	71	-	-	-	-	1,502
3182	ESSA: School Improvement Funding for LEAs	355,162	299,036	43,978	-	-	-	-	-	-	-	-	11,346	-	802	-	-	355,162
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	7,131,909	5,546,255	40,542	-	276,598	-	199	592,271	-	-	-	277,010	-	-	-	-	6,732,875
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	5,011,655	3,630,450	-	-	54	-	-	1,082,075	-	-	-	-	282,497	16,579	-	-	5,011,655
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	538,906	538,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-	538,906
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	485,790	279,599	7,662	-	-	-	-	198,529	-	-	-	-	-	-	-	-	485,790
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	329,500	302,081	-	-	13,766	-	-	13,306	-	-	-	-	-	347	-	-	329,500
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,107,746	1,953,464	193,167	-	181,597	-	-	779,519	-	-	-	-	-	-	-	-	3,107,747
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	190,511	142,100	27,477	-	5,443	-	-	15,491	-	-	-	-	-	-	-	-	190,511
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4035	ESSA: Title II, Part A, Supporting Effective Instruction	850,616	677,001	84,685	-	-	-	-	-	-	-	-	88,930	-	-	-	-	850,616
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	83,229	78,995	-	-	-	-	-	271	-	-	-	3,963	-	-	-	-	83,229

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4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	122,626	109,982	1,412	-	-	5,200	-	-	-	-	6,032	-	-	-	122,626
4128	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	73	73	-	-	-	-	-	-	-	-	-	-	-	-	73
4201	ESSA: Title III, Immigrant Student Program	2,563	-	517	-	2,046	-	-	-	-	-	-	-	-	-	2,563
4203	ESSA: Title III, English Learner Student Program	583,702	554,165	-	-	-	-	-	-	-	-	29,537	-	-	-	583,702
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,787,733	-	-	-	-	11,429,415	-	-	-	-	358,318	-	-	-	11,787,733
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	397,947	-	-	-	-	397,067	-	-	-	-	880	-	-	-	397,947
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	865,086	-	-	-	-	865,086	-	-	-	-	-	-	-	-	865,086
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	70,627	70,601	2	-	24	-	-	-	-	-	-	-	-	-	70,627
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	185,683	175,491	-	-	-	1,492	-	-	-	-	8,700	-	-	-	185,683
6010	After School Education and Safety (ASES)	1,874,269	245,088	-	-	30,269	-	-	-	1,520,590	-	13,819	-	64,503	-	1,874,269
6052	Early Education: Prekindergarten and Family Literacy, Program Support	27,500	27,500	-	-	-	-	-	-	-	-	-	-	-	-	27,500
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	417,153	300,898	-	-	84,960	-	-	-	-	-	21,102	-	10,193	-	417,153
6105	Early Education: California State Preschool Program	8,606,197	6,333,537	709,665	-	778,523	-	14,126	257,538	-	-	406,195	-	68,023	-	8,567,607
6130	Early Education: Center- Based Reserve Account	10,315	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6211	Literacy Coaches and Reading Specialists Grant Program	1,303,637	1,237,692	-	-	-	-	-	-	-	-	65,945	-	-	-	1,303,637
6300	Lottery: Instructional Materials	1,448,790	1,448,790	-	-	-	-	-	-	-	-	-	-	-	-	1,448,790
6332	CA Community Schools Partnership Act - Implementation Grant	5,760,000	2,919,675	480,506	-	14,065	-	-	30,574	-	2,156,236	158,943	-	-	-	5,759,999
6500	Special Education	12,449,389	7,836,492	347,172	-	121,838	1,301,774	-	2,460,352	-	-	-	-	4,325	377,434	12,449,387

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6537	Special Ed: Learning Recovery Support	16,872	10,763	-	-	-	-	-	6,109	-	-	-	-	-	-	-	16,872
6546	Mental Health-Related Services	1,011,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6547	Special Education Early Intervention Preschool Grant	1,053,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,758,549	2,217,362	123,788	-	513,870	64,852	3,217	375,934	-	13,980	-	377,112	38,522	29,913	-	3,758,550
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,651,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	50,877	-	-	-	-	-	50,877	-	-	-	-	-	-	-	-	50,877
7033	Child Nutrition: School Food Best Practices Apportionment	418,847	-	-	-	-	-	418,847	-	-	-	-	-	-	-	-	418,847
7085	Learning Communities for School Success Program	1,074,899	727,368	299,817	-	-	-	-	-	-	-	47,714	-	-	-	-	1,074,899
7311	Classified School Employee Professional Development Block Grant	1,222	-	-	-	1,162	-	-	-	-	-	60	-	-	-	-	1,222
7399	LCFF Equity Multiplier	7,156,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7415	Classified School Employee Summer Assistance Program	484,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7422	In-Person Instruction (IPI) Grant	1,070,844	803,809	-	-	-	-	-	250,055	-	-	16,980	-	-	-	-	1,070,844
7435	Learning Recovery Emergency Block Grant	(3,260,076)	(2,760,488)	(28,454)	-	(8,234)	-	-	(304,619)	-	-	(158,281)	-	-	-	-	(3,260,076)
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	483,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7810	Other Restricted State	3,175,615	3,015,505	-	-	-	-	-	-	-	-	160,110	-	-	-	-	3,175,615
8210	Student Activity Funds	238,052	-	-	-	-	-	-	238,052	-	-	-	-	-	-	-	238,052
9010	Other Restricted Local	4,220,256	1,952,202	527,671	-	2,738	161,397	-	1,518,512	-	52,387	-	-	-	5,350	-	4,220,257
Total Operating Grants & Contributions (from fund consolidation worksheet)		119,536,489															
Unbalanced	Subtotal of Operating Grants and Contributions by function:		60,758,102	3,632,140	-	2,303,555	1,533,223	13,944,428	8,877,898	238,052	3,894,833	-	5,423,405	321,019	4,943,826	-	377,434
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																(2)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		60,758,102	3,632,140	-	2,303,555	1,533,223	13,944,428	8,877,898	238,052	3,894,833	-	5,423,405	321,019	4,943,826	-	377,434

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Capital Grants and Contributions: Governmental Activities			Summary of revenues by function																
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
7710	State School Facilities Projects	1,118,810	1,118,810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,118,810	
Total Capital Grants & Contributions (from fund consolidation worksheet)		1,118,810																	
Subtotal of Capital Grants and Contributions by function:			1,118,810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,118,810	
User identification of conversion entries, adjustments, and rounding differences, by function:																			
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):			1,118,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,810	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Summary

Charges for Services: Business-type Activities		Summary of revenues by function																	
Resource	Program Revenues by Resource	Function																	
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
Total Charges for Services																			
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Summary

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Operating Grants & Contributions		-																
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Summary

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions																		
Adjusted Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	188,932,160	24,903,812	291,930,530	280,603,753	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	30,376	0	238,052	277,400			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	0	0	0	0			
12 Child Development Fund	9,412,477	4,078,919	11,586,835	8,633,841	Yes	Yes	Yes
13 Cafeteria Special Revenue Fund	8,897,080	2,415,745	13,403,522	14,171,701			
14 Deferred Maintenance Fund	1,901,524	448,692	12,386	2,500,963			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	1,357,654	862,949	231,818	10,068,452			
25 Capital Facilities Fund	7,967,630	46,707	1,225,079	389,625			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	3,338,467	147,975	1,634,226	1,935,477			
40 Special Reserve Fund for Capital Outlay Projects	6,029,191	463,153	25,917	3,178,190			
49 Capital Project Fund for Blended Component Units	673,170	25,086	2,633,749	2,485,665			
Debt Service Funds							
51 Bond Interest and Redemption Fund	6,445,172	0	7,966,282	8,956,152			
52 Debt Service Fund for Blended Component Units	3,048,156	0	1,053,982	969,034			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	83,979	0	213	4,810			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	238,117,036	33,393,038	331,942,591	334,175,063			



Unaudited Actuals  
2023-24 Unaudited Actuals  
Determination of Major Funds

10% of Total Governmental Funds		23,811,704	3,339,304	33,194,259	33,417,506			
Enterprise Funds		<b>Assets &amp; Deferred Outflows of Resources Object Codes 9100-9499</b>	<b>Liabilities &amp; Deferred Inflows of Resources Object Codes 9500-9699</b>	<b>Revenues Object Codes 8000-8799</b>	<b>Expenses Object Codes 1000-7399</b>	<b>10% Criterion</b>	<b>5% Criterion</b>	<b>Automatic Major Fund?</b>
	61 Cafeteria Enterprise Fund	0	0	0	0			
	62 Charter Schools Enterprise Fund	0	0	0	0			
	63 Other Enterprise Fund	0	0	0	0			
	Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds		0	0	0	0			
Total Governmental & Enterprise Funds		238,117,036	33,393,038	331,942,591	334,175,063			
5% of Total Gov'tl & Enterprise Funds		11,905,852	1,669,652	16,597,130	16,708,753			

Entry  
CE001

Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
[see extract]	1000	3,637,648	-	3,637,648		-	3,637,648	Instruction
[see extract]	2100	0	-	-		-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-		-	-	Instructional Library , Media and Technology
[see extract]	2700	0	-	-		-	-	School Site Administration
[see extract]	3600	0	-	-		-	-	Home-to-School Transportation
[see extract]	3700	68,956	-	68,956		-	68,956	Food Services
[see extract]	3900	114,936	-	114,936		-	114,936	All Other Pupil Services
[see extract]	4000	0	-	-		-	-	Ancillary Services
[see extract]	5000	0	-	-		-	-	Community Services
[see extract]	6000	0	-	-		-	-	Enterprise Activities
[see extract]	7200	54,846	-	54,846		-	54,846	All Other General Administration
[see extract]	7700	104,277	-	104,277		-	104,277	Centralized Data Processing
[see extract]	8100	545,886	-	545,886		-	545,886	Plant Services
[see extract]	8500	21,000,562	-	21,000,562		-	21,000,562	Facilities Acquisition and Construction
9410			827,693	-		827,693	-	Land
9420			1,813,891	-		1,813,891	-	Land Improvements
9430			18,337,769	-		18,337,769	-	Buildings
9440			4,547,758	-		4,547,758	-	Equipment
9450						-	-	Work In Progress
9460			-	-		-	-	Lease Assets
9470			-	-		-	-	Subscription Assets
TOTALS			25,527,111	25,527,111	0	0	25,527,111	25,527,111

Entry  
CE002

Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Function                      Extracted                      Default Conversion                      User                      Conversion

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0		-			-	-	Debt Service, State School Building Repayment
7433	9100	2,642,694		-		2,642,694	-	2,642,694	Debt Service, Bond Redemptions
7435	9100	0		-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	365,000		-		365,000	-	365,000	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			2,642,694	-			2,642,694	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			365,000	-			365,000	-	Other General Long-Term Debt
TOTALS			3,007,694	3,007,694	0	0	3,007,694	3,007,694	

Entry  
CE003

Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account description	
			Debit	Credit	Debit	Credit	
5400	9100	0		-		-	Debt Service, Insurance
5450	9100	0		-		-	Debt Service, Other Insurance
7699	9100	0		-		-	Debt Service, Other Financing Uses

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

8931	0	-	-	-	-	Emergency Apportionments
8951	0	-	-	-	-	Proceeds from Sale of Bonds
8961	0	-	-	-	-	County School Building Aid
8971	0	-	-	-	-	Proceeds from Certificates of Participation
8972	0	-	-	-	-	Proceeds from Leases
8973	0	-	-	-	-	Proceeds from Lease Revenue Bonds
8974	0	-	-	-	-	Proceeds from SBITAs
8979	0	-	-	-	-	All Other Financing Sources
9330		-	-	-	-	Prepaid Expense
9490				-	-	Deferred Outflows of Resources
9660		-	-	-	-	Subscription Liability
9661		-	-	-	-	General Obligation Bonds Payable
9662				-	-	State School Building Loan Payable
9666		-	-	-	-	COPS Payable
9667		-	-	-	-	Leases Payable
9668		-	-	-	-	Lease Revenue Bonds Payable
9669		-	-	-	-	Other General Long-Term Debt
9690				-	-	Deferred Inflows of Resources
TOTALS		0	0	0	0	

Entry  
CE004

Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

9410				-	-	Land
9420				-	-	Land Improvements
9430				-	-	Buildings
9440				-	-	Equipment
9450				-	-	Work In Progress
TOTALS			0 0	0 0		

Entry  
CE005

Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit Credit	Debit Credit	Debit Credit	
5800	7200				- -	General Administration, Other Operating Expenditures
8631	(0000-1999)	2,440			- -	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0			- -	Sale of Equipment and Supplies (Program Revenues)
8953		0			- -	Proceeds from Disposal of Capital Assets
9410					- -	Land
9420					- -	Land Improvements
9425					- -	Accumulated Depreciation - Land Improvements
9430					- -	Buildings
9435					- -	Accumulated Depreciation - Buildings
9440					- -	Equipment
9445					- -	Accumulated Depreciation - Equipment
9450					- -	Work in Progress
TOTALS			0 0	0 0	0 0	

Entry  
CE006

Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
8550	(0000-1999)					-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0

Entry  
CE007

Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Function		Extracted	Default Conversion		User	Conversion		Account Description	
Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		
			Debit	Credit	Debit	Credit	Debit		Credit
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry  
CE008

Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit			
7434	9100					-		-	Debt Service, Bond Interest and Other Service Charges
7438	9100					-		-	Debt Service, Debt Service - Interest
9500						-		-	Accounts Payable
9661						-		-	General Obligation Bonds Payable
TOTALS					0	0		0	0

Entry  
CE009

Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services
n/a	3900				-	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				-	-	All Other General Administration
n/a	7700				-	-	Centralized Data Processing
n/a	8100				-	-	Plant Services
9665					-	-	Compensated Absences Payable
TOTALS					0	0	

Entry  
CE010

Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation



Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
7434	9100					-	-	Debt Service, Bond Interest and Other Charges
7438	9100					-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
979Z						-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry  
CE011

Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit	Credit	Debit	Credit

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

7200				-	-	All Other General Administration
9410				-	-	Land
9420				-	-	Land Improvements
9430				-	-	Buildings
9440				-	-	Equipment
9450				-	-	Work in Progress
TOTALS			0 0	0 0		

Entry  
CE012

Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
6900	1000					-	- Instruction
6900	2100					-	- Instructional Supervision and Administration
6900	2420					-	- Instructional Library , Media and Technology
6900	2700					-	- School Site Administration
6900	3600					-	- Home-to-School Transportation
6900	3700					-	- Food Services
6900	3900					-	- All Other Pupil Services
6900	4000					-	- Ancillary Services
6900	5000					-	- Community Services
6900	6000					-	- Enterprise Activities
6900	7200					-	- All Other General Administration
6900	7700					-	- Centralized Data Processing
6900	8100					-	- Plant Services
6900	0000					-	- Depreciation (Unallocated)
9425						-	- Accumulated Depreciation - Land Improvements
9435						-	- Accumulated Depreciation - Buildings

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

19 64667 0000000  
Report ENTRY  
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9445					-	-	Accumulated Depreciation - Equipment
TOTALS			0	0	0	0	

Entry  
CE013

Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			DebitCredit	DebitCredit	DebitCredit		
5400	9100				-	-	Debt Service, Insurance
7434	9100				-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				-	-	Debt Service, Debt Service - Interest
9330					-	-	Prepaid Expense
9490					-	-	Deferred Outflows of Resources
9661					-	-	General Obligation Bonds Payable
9662					-	-	State School Building Loan Payable
9666					-	-	COPS Payable
9667					-	-	Leases Payable
9668					-	-	Lease Revenue Bonds Payable
9669					-	-	Other General Long-Term Debt
9690					-	-	Deferred Inflows of Resources
TOTALS				00	00		

Entry  
CE014

Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

9110	0	-	-	-	-	Cash in County Treasury
9111	0	-	-	-	-	Fair Value Adjustment to Cash in County Treasury
9120	0	-	-	-	-	Cash In Banks
9130	0	-	-	-	-	Revolving Cash Account
9135	0	-	-	-	-	Cash with a Fiscal Agent/Trustee
9140	0	-	-	-	-	Cash Collections Awaiting Deposit
9150	0	-	-	-	-	Investments
9200	0	-	-	-	-	Accounts Receivable
9310	0	-	-	-	-	Due from Other Funds
9320	0	-	-	-	-	Stores
9330	0	-	-	-	-	Prepaid Expenditures (Expenses)
9340	0	-	-	-	-	Other Current Assets
9410	0	-	-	-	-	Land
9420	0	-	-	-	-	Land Improvements
9425	0	-	-	-	-	Accumulated Depreciation-Land Improvements
9430	0	-	-	-	-	Buildings
9435	0	-	-	-	-	Accumulated Depreciation-Buildings
9440	0	-	-	-	-	Equipment
9445	0	-	-	-	-	Accumulated Depreciation-Equipment
9450	0	-	-	-	-	Work in Progress
9460	0	-	-	-	-	Lease Assets
9465	0	-	-	-	-	Accumulated Amortization-Lease Assets
9470	0	-	-	-	-	Subscription Assets
9475	0	-	-	-	-	Accumulated Amortization - Subscription Assets
9490					-	Deferred Outflows of Resources - pensions only
9490					-	Deferred Outflows of Resources - OPEB only
9490	0	-	-	-	-	Deferred Outflows of Resources - other

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
E8AHZPUG1U(2023-24)

9500	0	-	-	-	-	-	-	Accounts Payable
9610	0	-	-	-	-	-	-	Due to Other Funds
9650	0	-	-	-	-	-	-	Unearned Revenue
9660	0	-	-	-	-	-	-	Subscription Liability
9663	0	-	-	-	-	-	-	Net Pension Liability (Asset)
9664	0	-	-	-	-	-	-	Total/Net OPEB Liability
9665	0	-	-	-	-	-	-	Compensated Absences Payable
9666	0	-	-	-	-	-	-	COPs Payable
9667	0	-	-	-	-	-	-	Leases Payable
9668	0	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669	0	-	-	-	-	-	-	Other General Long-Term Debt
9690						-	-	Deferred Inflows of Resources - pensions only
9690						-	-	Deferred Inflows of Resources - OPEB only
9690	0	-	-	-	-	-	-	Deferred Inflows of Resources - other
979Z		-	-	-	-	-	-	Fund Balance/Net Position
TOTALS		0	0	0	0	0	0	

Entry  
CE015

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
E8AHZPUG1U(2023-24)

n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
n/a	9101					-	-	Debt Service - Principal
n/a	9102					-	-	Debt Service - Interest
n/a	9103					-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry  
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	6000				-	-	Enterprise Activities
n/a	9200				-	-	Transfers Between Agencies
7619	9300	0		-	-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)				-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)				-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)				-	-	All Other Sales (General Revenues)
8639	(2000-9999)				-	-	All Other Sales (Program Revenues)
8660	(0000-1999)				-	-	Interest (General Revenues)

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
E8AHZPUG1U(2023-24)

8660	(2000-9999)					-	-	Interest (Program Revenues)
8662	(0000-1999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)					-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)					-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)					-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)					-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)					-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)					-	-	Other Transfers In from All Others (Program Revenues)
8919		0		-	-		-	Interfund Transfers, Other Authorized Transfers In
8965							-	Transfers From Funds of Lapsed/Reorganized Districts
979Z				-	-		-	Fund Balance/Net Position
TOTALS						0	0	0 0

Entry  
CE017

Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit	Credit	Debit	Credit
Governmental Funds (Funds 01-60)						

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

7299	9200		-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	3,500,000	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		3,500,000	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)
8919		0			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)



Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
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8919		0						-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>										
7299	9200			-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799				-	-			-	-	Other Transfers In from All Others
8919		0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>				0	0		0 0	0	0	

Entry  
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9200				-	-	-	Accounts Receivable
9310		0		-	-	-	Due from Other Funds
9500				-	-	-	Accounts Payable
9610		0		-	-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9200						-	Accounts Receivable
9310		0				-	Due from Other Funds
9500						-	Accounts Payable
9610		0				-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9200						-	Accounts Receivable

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
E8AHZPUG1U(2023-24)

9310	0				-	-	Due from Other Funds
9500					-	-	Accounts Payable
9610	0				-	-	Due to Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>							
9200		-	-		-	-	Accounts Receivable
9310	0	-	-		-	-	Due from Other Funds
9500		-	-		-	-	Accounts Payable
9610	0	-	-		-	-	Due to Other Funds
TOTALS		0	0	0	0	0	

Entry  
CE019

Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	Interfund Transfers, From General Fund to Child Development Fund  Interfund Transfers, Between General Fund and Special Reserve Fund  Interfund Transfers, To State School Building Fund/County School Facility Fund  Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund  Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund  Interfund Transfers, From General Fund to Cafeteria Fund
Governmental Funds (Funds 01-60)							
7611	9300	0	-	-	-	-	
7612	9300	0	-	-	-	-	
7613	9300	0	-	-	-	-	
7614	9300	0	-	-	-	-	
7615	9300	0	-	-	-	-	
7616	9300	0	-	-	-	-	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

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Report ENTRY  
E8AHZPUG1U(2023-24)

7619	9300	3,500,000	-	3,500,000	-	3,500,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		3,500,000	3,500,000	-	3,500,000	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>							
7619	9300	0					Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0					Interfund Transfers, To Cafeteria Fund From General Fund
8919		0					Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>							

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

7619	9300	0					Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0					Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			3,500,000	3,500,000	0	0	3,500,000 3,500,000

Entry  
CE020

Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9310		0	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9310		0					Due From Other Funds
9610		0					Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9310		0	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)							
9310		0					Due From Other Funds
9610		0					Due To Other Funds
TOTALS			0	0	0	0	

Entry  
CE021

Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

Function		Extracted	Default Conversion		User	Conversion		Account Description	
Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library , Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9490							-	-	Deferred Outflows of Resources - OPEB only
9664		-	-	Total/Net OPEB Liability					
9690		-	-	Deferred Inflows of Resources - OPEB only					
TOTALS					0	0	0	0	

Entry  
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Function		Extracted	Default Conversion		User	Conversion		Account Description	
Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		
			Debit	Credit	Debit	Credit	Debit		Credit
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

n/a	2420					-	-	Instructional Library , Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
TOTALS					0	0	0	0

Entry  
CE023

Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services
n/a	3900				-	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				-	-	All Other General Administration
n/a	7700				-	-	Centralized Data Processing
n/a	8100				-	-	Plant Services
9490					-	-	Deferred Outflows of Resources - pensions only
9663					-	-	Net Pension Liability (Asset)
9690					-	-	Deferred Inflows of Resources - pensions only
TOTALS					-	-	

Entry  
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3100-3299	1000	19,097,024	-	19,097,024	-	19,097,024	Instruction
3100-3299	2100	845,859	-	845,859	-	845,859	Instructional Supervision and Administration
3100-3299	2420	0	-	-	-	-	Instructional Library , Media and Technology
3100-3299	2700	2,755,021	-	2,755,021	-	2,755,021	School Site Administration
3100-3299	3600	0	-	-	-	-	Home-to-School Transportation

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

3100-3299	3700	1,198,136	-	1,198,136	-	1,198,136	Food Services
3100-3299	3900	2,595,257	-	2,595,257	-	2,595,257	All Other Pupil Services
3100-3299	4000	0	-	-	-	-	Ancillary Services
3100-3299	5000	84,153	-	84,153	-	84,153	Community Services
3100-3299	6000	0	-	-	-	-	Enterprise Activities
3100-3299	7200	1,212,655	-	1,212,655	-	1,212,655	All Other General Administration
3100-3299	7700	355,929	-	355,929	-	355,929	Centralized Data Processing
3100-3299	8100	2,814,939	-	2,814,939	-	2,814,939	Plant Services
9490			30,958,973	-	30,958,973	-	Deferred Outflows of Resources - pensions only
TOTALS		30,958,973	30,958,973	30,958,973	-	-	30,958,973 30,958,973

Entry  
CE025

State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services
n/a	3900				-	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				-	-	All Other General Administration
n/a	7700				-	-	Centralized Data Processing
n/a	8100				-	-	Plant Services
8590	(2000-9999)				-	-	All Other State Revenue (Program Revenues)



TOTALS			-	-	-	-
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Entry  
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
3700-3799	1000	0		-	-	-	Instruction	
3700-3799	2100	0		-	-	-	Instructional Supervision and Administration	
3700-3799	2420	0		-	-	-	Instructional Library , Media and Technology	
3700-3799	2700	0		-	-	-	School Site Administration	
3700-3799	3600	0		-	-	-	Home-to-School Transportation	
3700-3799	3700	58,965		-	58,965	-	Food Services	
3700-3799	3900	0		-	-	-	All Other Pupil Services	
3700-3799	4000	0		-	-	-	Ancillary Services	
3700-3799	5000	0		-	-	-	Community Services	
3700-3799	6000	1,560,446		-	1,560,446	-	Enterprise Activities	
3700-3799	7200	0		-	-	-	All Other General Administration	
3700-3799	7700	0		-	-	-	Centralized Data Processing	
3700-3799	8100	0		-	-	-	Plant Services	
9490							Deferred Outflows of Resources - OPEB only	
TOTALS		1,619,411	1,619,411	1,619,411	-	-	1,619,411	1,619,411

Entry  
CE027

Amortization - Lease Assets and Subscription Assets

To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
6910 & 6920	1000				-	-	Instruction

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2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

6910 & 6920	2100				-	-	Instructional Supervision and Administration
6910 & 6920	2420				-	-	Instructional Library , Media and Technology
6910 & 6920	2700				-	-	School Site Administration
6910 & 6920	3600				-	-	Home-to-School Transportation
6910 & 6920	3700				-	-	Food Services
6910 & 6920	3900				-	-	All Other Pupil Services
6910 & 6920	4000				-	-	Ancillary Services
6910 & 6920	5000				-	-	Community Services
6910 & 6920	6000				-	-	Enterprise Activities
6910 & 6920	7200				-	-	All Other General Administration
6910 & 6920	7700				-	-	Centralized Data Processing
6910 & 6920	8100				-	-	Plant Services
6910 & 6920	0000				-	-	Amortization (Unallocated)
9465					-	-	Accumulated Amortization - Lease Assets
9475					-	-	Accumulated Amortization - Subscription Assets
TOTALS					-	-	

Entry  
CE028

Lease/Subscription Modification and Termination

To record adjustments due to lease/subscription modification or at the end of lease/subscription term.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
9460					-	-	Lease Assets
9465					-	-	Accumulated Amortization - Lease Assets
9470					-	-	Subscription Assets
9475					-	-	Accumulated Amortization - Subscription Assets
9660					-	-	Subscription Liability
9667					-	-	Leases Payable

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Detail

TOTALS			-	-	-	-
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Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9460			Lease Assets
9465			Accumulated Amortization - Lease Assets
9470			Subscription Assets
9475			Accumulated Amortization-Subscription Assets
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490			Deferred Outflows of Resources - other
9660			Subscription Liability
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Total/Net OPEB Liability
9665			Compensated Absences Payable
9666			COPs Payable
9667			Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other (exclude lease related)
979Z	-	-	Fund Balance/Net Position
Total	0	0	

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	1,409,973.94
01	2600	0	1110	1000	6400	67,768.71
01	3010	0	1110	1000	6400	10,868.45
01	3213	0	1110	1000	6400	1,243,080.32
01	6762	0	1110	1000	6400	29,619.17
01	7422	0	1110	1000	6400	735,133.00
12	5059	0	0001	1000	6400	143.50
12	6105	0	0001	1000	6400	141,061.23
Total, Instruction (Functions 1000-1999)						3,637,648.32
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
01	6537	0	5760	3900	6400	114,936.10
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						114,936.10
Total, Home-to-School Transportation (Function 3600)						0.00
01	7028	0	0000	3700	6400	46,906.14
01	7032	0	0000	3700	6400	22,049.39
Total, Food Services (Function 3700)						68,955.53
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7310	6400	54,846.35
Total, All Other General Administration (Functions 7000-7999 except 7700)						54,846.35
01	0000	0	0000	7700	6400	104,277.13
Total, Centralized Data Processing (Function 7700)						104,277.13
01	0000	0	0000	8200	6400	52,713.92
01	8150	0	0000	8110	6400	493,171.60
Total, Plant Services (Functions 8000-8999 except 8500)						545,885.52
01	0000	0	0000	8500	5800	4,800.00
01	3213	0	0000	8500	6100	399,033.95
12	6105	0	0001	8500	6100	38,589.50

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
14	0000	0	0000	8500	4300	428,265.14
14	0000	0	0000	8500	4400	43,633.94
14	0000	0	0000	8500	5600	1,943,073.51
14	0000	0	0000	8500	5800	61,939.77
14	0000	0	0000	8500	6200	3,509.50
14	0000	0	0000	8500	6400	20,541.12
21	0000	0	0000	8500	5800	11,175.00
21	0000	0	0000	8500	6200	10,057,276.68
25	0000	0	0000	8500	4300	66,909.08
25	0000	0	0000	8500	4400	51,258.55
25	0000	0	0000	8500	5800	17,275.00
25	0000	0	0000	8500	6200	254,182.57
35	7700	0	0000	8500	6200	483,868.94
35	7710	0	0000	8500	6200	1,451,608.52
40	0000	0	0000	8500	4300	22,379.37
40	0000	0	0000	8500	4400	3,687.86
40	0000	0	0000	8500	5800	148,847.49
40	0000	0	0000	8500	6100	390,069.40
40	0000	0	0000	8500	6170	1,028,271.60
40	0000	0	0000	8500	6200	1,584,266.29
40	0000	0	0000	8500	6400	668.09
49	0000	0	0000	8500	5600	1,390,138.80
49	0000	0	0000	8500	5800	136,443.75
49	0000	0	0000	8500	6170	785,619.41
49	0000	0	0000	8500	6200	173,229.39
Total, Facilities Acquisition and Construction (Function 8500)						21,000,562.22
						25,527,111.17

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
14	0000	0	0000	8500	4300	428,265.14
25	0000	0	0000	8500	4300	66,909.08
40	0000	0	0000	8500	4300	22,379.37
Total, Books and Supplies (Objects 4000-4999 except 4400)						517,553.59
14	0000	0	0000	8500	4400	43,633.94
25	0000	0	0000	8500	4400	51,258.55
40	0000	0	0000	8500	4400	3,687.86
Total, Noncapitalized Equipment (Object 4400)						98,580.35
01	0000	0	0000	8500	5800	4,800.00
14	0000	0	0000	8500	5600	1,943,073.51
14	0000	0	0000	8500	5800	61,939.77
21	0000	0	0000	8500	5800	11,175.00
25	0000	0	0000	8500	5800	17,275.00
40	0000	0	0000	8500	5800	148,847.49
49	0000	0	0000	8500	5600	1,390,138.80
49	0000	0	0000	8500	5800	136,443.75
Total, Services and Other Operating Expenditures (Objects 5000-5999)						3,713,693.32
01	3213	0	0000	8500	6100	399,033.95
12	6105	0	0001	8500	6100	38,589.50
40	0000	0	0000	8500	6100	390,069.40
Total, Land (Object 6100)						827,692.85
40	0000	0	0000	8500	6170	1,028,271.60
49	0000	0	0000	8500	6170	785,619.41
Total, Land Improvements (Object 6170)						1,813,891.01
14	0000	0	0000	8500	6200	3,509.50
21	0000	0	0000	8500	6200	10,057,276.68
25	0000	0	0000	8500	6200	254,182.57
35	7700	0	0000	8500	6200	483,868.94
35	7710	0	0000	8500	6200	1,451,608.52
40	0000	0	0000	8500	6200	1,584,266.29
49	0000	0	0000	8500	6200	173,229.39
Total, Buildings and Improvement of Buildings (Object 6200)						14,007,941.89

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7310	6400	54,846.35
01	0000	0	0000	7700	6400	104,277.13
01	0000	0	0000	8200	6400	52,713.92
01	0000	0	1110	1000	6400	1,409,973.94
01	2600	0	1110	1000	6400	67,768.71
01	3010	0	1110	1000	6400	10,868.45
01	3213	0	1110	1000	6400	1,243,080.32
01	6537	0	5760	3900	6400	114,936.10
01	6762	0	1110	1000	6400	29,619.17
01	7028	0	0000	3700	6400	46,906.14
01	7032	0	0000	3700	6400	22,049.39
01	7422	0	1110	1000	6400	735,133.00
01	8150	0	0000	8110	6400	493,171.60
12	5059	0	0001	1000	6400	143.50
12	6105	0	0001	1000	6400	141,061.23
14	0000	0	0000	8500	6400	20,541.12
40	0000	0	0000	8500	6400	668.09
Total, Equipment (Object 6400)						4,547,758.16
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						25,527,111.17



(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
<b>CE001 Capital Outlay Expenditures</b>				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
Land	9410		827,693	
Land Improvements	9420		1,813,891	
Buildings	9430		18,337,769	
Equipment	9440		4,547,758	
		1000		3,637,648
		3700		68,956
		3900		114,936
		7200		54,846
		7700		104,277
		8100		545,886
		8500		21,000,562
		Total	25,527,111	25,527,111

Entry #	Object	Function	Debit	Credit
<b>CE002 Debt Service Expenditures</b>				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		2,642,694	
Other General Long-Term Debt	9669		365,000	
		9101		3,007,694
		Total	3,007,694	3,007,694

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
<b>CE003 Debt Issuance</b>				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE004 Donated and Contributed Capital Assets</b>				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
<b>CE005 Disposal of Capital Assets</b>				
To report sales and disposals of capital assets and any resulting gain or loss.				
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE006 Earned But Unavailable Revenues</b>				
To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
CE007	<b>Elimination of Revenues Relating to Prior Periods</b> To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE008	<b>Liability for Unmatured Interest on Long-Term Debt</b> In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE009	<b>Liability for Compensated Absences</b> To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.			
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
<b>CE012 Depreciation</b>				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE013 Amortization</b>				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE014	<b>Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds</b>  To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE015	<b>Elimination of Internal Service Funds Profit or Loss Generated Within the LEA</b>  To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
CE016	<b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b> To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE017	<b>Reclassification of Interfund Transfers Involving Fiduciary Funds</b>			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
	<b>Governmental Funds (Funds 01-60)</b>			
	<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>			
	<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>			
	<b>Fiduciary Funds (Funds 71-95)</b>			
Total			0	0



Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
CE018	<b>Reclassification of Interfund Balances Involving Fiduciary Funds</b> To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE019	<b>Elimination of Internal Transfers</b> To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Other Authorized	8919	3,500,000	
	Interfund Transfers In			
	Interfund Transfers	9300		3,500,000
Total			3,500,000	3,500,000

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
<b>CE020 Elimination of Internal Balances</b> To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE021 Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense</b> To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.				
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources</b> To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
CE023	<b>Employer's Net Pension Liability and Pension Expense</b> To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE024	<b>Employer Pension Contributions Made Subsequent to Measurement Date</b> To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	30,958,973	
	Instruction	1000		19,097,024
	Instructional Supervision and Administration	2100		845,859
	School Site Administration	2700		2,755,021
	Food Services	3700		1,198,136
	All Other Pupil Services	3900		2,595,257
	Community Services	5000		84,153
	All Other General Administration	7200		1,212,655
	Centralized Data Processing	7700		355,929
	Plant Services	8100		2,814,939
Total			30,958,973	30,958,973

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #		Object	Function	Debit	Credit
CE025	<b>State's Share of Pension Expense - Special Funding Situation</b>				
	To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
Total				0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		1,619,411	
	Food Services		3700		58,965
	Enterprise Activities		6000		1,560,446
			Total	1,619,411	1,619,411

Unaudited Actuals  
2023-24 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Conversion Entry - Summary

19 64667 0000000  
Report ENTRY  
E8AHZPUG1U(2023-24)

Entry #	Object	Function	Debit	Credit
CE027	<b>Amortization - Lease Assets and Subscription Assets</b> To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE028	<b>Lease/Subscription Modification and Termination</b> To record adjustments due to lease/subscription modification or at the end of lease/subscription term.			
Total			0	0

Unaudited Actuals  
2023-24 Unaudited Actuals  
Government-wide Statement of Activities

19 64667 0000000  
Report GSA  
E8AHZPUG1U(2023-24)

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	179,496,626	562,149	60,765,638	1,118,810	(117,050,029)		(117,050,029)
Instruction-related services:							
Instructional supervision and administration	6,673,754	151,946	3,631,711	0	(2,890,097)		(2,890,097)
Instructional library, media and technology	0	0	0	0	0		0
School site administration	19,508,985	788	2,303,431	0	(17,204,766)		(17,204,766)
Pupil services:							
Home-to-school transportation	8,811,616	46,475	1,533,223	0	(7,231,918)		(7,231,918)
Food services	14,539,438	4,532	13,945,815	0	(589,091)		(589,091)
All other pupil services	21,043,669	437,265	8,873,303	0	(11,733,101)		(11,733,101)
General administration:							
Centralized data processing	3,612,309	0	321,019	0	(3,291,290)		(3,291,290)
All other general administration	14,549,061	142	5,421,001	0	(9,127,918)		(9,127,918)
Plant services	29,204,955	1,541	4,943,826	0	(24,259,588)		(24,259,588)
Ancillary services	277,400	0	238,052	0	(39,348)		(39,348)
Community services	2,229,421	15,085	3,894,833	0	1,680,497		1,680,497
Enterprise activities	2,140,446	0	0	0	(2,140,446)		(2,140,446)
Interest on long-term debt	608,844				(608,844)		(608,844)
Other outgo	1,156,386	0	377,434	0	(778,952)		(778,952)
Depreciation (unallocated)*	0				0		0
Amortization (unallocated)#	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	303,852,910.00	1,219,923.00	106,249,286.00	1,118,810.00	(195,264,891.00)	0.00	(195,264,891.00)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					24,217,800	0	24,217,800
Taxes levied for debt service					1,046,068	0	1,046,068
Taxes levied for other specific purposes					2,403,931	0	2,403,931
Federal and state aid not restricted to specific purposes					174,238,387	0	174,238,387
Interest and investment earnings					5,429,886	0	5,429,886
Interagency revenues					0	0	0
Miscellaneous					874,422	0	874,422
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					208,210,494.00	0.00	208,210,494.00
Change in net position					12,945,603	0	12,945,603
Net position beginning					191,444,435	0	191,444,435
Net position ending					204,390,038	0	204,390,038

\*This amount excludes depreciation that is included in the direct expenses of various programs.

#This amount excludes amortization that is included in the direct expenses of various programs.

**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**Reconciliation of the Governmental Funds Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances to the**  
**Statement of Activities**

<b>Total change in fund balances, governmental funds:</b>	(2,232,473)
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets, lease assets and subscription assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, lease assets and subscription assets are allocated over their estimated useful lives and their lease terms as depreciation expense and amortization expense respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	25,527,111	
Depreciation expense:	-	
Amortization expense:	-	
<b>Net:</b>		<b>25,527,111</b>

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	365,000
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Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	-
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Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
<b>Net:</b>		<b>-</b>

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
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Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	-
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Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	-
--	---

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	-
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Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
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Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	30,958,973
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Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:	1,619,411
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Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	-
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Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
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Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	-
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Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	-
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<b>Change in net position of governmental activities (minor differences may be due to rounding):</b>	<b>56,238,022</b>
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	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	213,102,820	0	213,102,820
Investments	0	0	0
Receivables	20,618,332	0	20,618,332
Due from (to) other funds	0	0	0
Stores	198,286	0	198,286
Prepaid expenses	3,772,720	0	3,772,720
Other current assets	90,997	0	90,997
Lease Receivable	0	0	0
Capital assets:			
Land	0	0	0
Land Improvements	0	0	0
Buildings	0	0	0
Equipment	0	0	0
Work in progress	0	0	0
Less accumulated depreciation	0	0	0
Lease Assets	0	0	0
Less accumulated amortization	0	0	0
Subscription Assets	0	0	0
Less accumulated amortization	0	0	0
Total assets	237,783,155	0	237,783,155
<b>Deferred Outflows of Resources</b>	0	0	0
<b>Liabilities</b>			
Accounts payable and other current liabilities	25,453,304	0	25,453,304
Current loans	0	0	0
Unearned revenue	7,939,813	0	7,939,813
Long-term liabilities:	0	0	0
Due within one year			0
Due in more than one year			0
Total liabilities	33,393,117	0	33,393,117
<b>Deferred Inflows of Resources</b>	0	0	0
<b>Net Position</b>			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	Unbalanced 204,390,038	0	204,390,038

**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**Reconciliation of the**  
**Governmental Funds Balance Sheet to the**  
**Statement of Net Position**

**19 64667 0000000**  
**Report GSNP**  
**E8AHZPUG1U(2023-24)**

**Total fund balances, governmental funds:**

204,723,996

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets, lease assets, and subscription assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation, lease assets and accumulated amortization, and subscription assets and accumulated amortization.

Capital assets relating to governmental activities, at historical cost:	-
Accumulated depreciation:	-
Lease assets relating to governmental activities, at historical costs:	-
Accumulated amortization:	-
Subscription assets relating to governmental activities, at historical costs:	-
Accumulated amortization:	-
Net:	-

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Subscription Liability	-
General obligation bonds payable	-
State school building loans payable	-
Net Pension Liability (Asset)	-
Total/Net OPEB Liability	-
Compensated absences payable	-
Certificates of participation payable	-
Leases payable	-
Lease revenue bonds payable	-
Other general long-term debt	-
Deferred gain or loss on debt refunding	-
Total:	-

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	30,958,973
Deferred inflows of resources relating to pensions	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is: -

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Unaudited Actuals  
2023-24 Unaudited Actuals  
Reconciliation of the  
Governmental Funds Balance Sheet to the  
Statement of Net Position

Deferred outflows of resources relating to OPEB	1,619,411
Deferred inflows of resources relating to OPEB	-
Total net position, governmental activities (minor differences may be due to rounding):	237,302,380

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 0000 0 Unrestricted

01 0000 1 Unrestricted

01 0000 2 Unrestricted

01 0000 3 Unrestricted

01 0000 5 Unrestricted

01 1100 0 Lottery : Unrestricted

01 1400 0 Education Protection Account

01 2600 0 Expanded Learning Opportunities Program

01 3010 0 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected

01 3010 1 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected

01 3060 0 ESSA: Title I, Part C, Migrant Ed (Regular and Summer  
Program)

01 3182 0 ESSA: School Improvement Funding for LEAs

01 3210 0 Elementary and Secondary School Emergency Relief  
(ESSER) Fund

01 3212 0 Elementary and Secondary School Emergency Relief II  
(ESSER II) Fund

01 3213 0 Elementary and Secondary School Emergency Relief III  
(ESSER III) Fund

01 3214 0 Elementary and Secondary School Emergency Relief III  
(ESSER III) Fund: Learning Loss

01 3218 0 Expanded Learning Opportunities (ELO) Grant: ESSER III  
State Reserve Emergency Needs

01 3219 0 Expanded Learning Opportunities (ELO) Grant: ESSER III  
State Reserve Learning Loss

01 3225 0 ASES Rate Increase: ESSER III State Reserve Summer  
Learning Programs

01 3228 0 21st Century Community Learning Centers (CCLC): ESSER  
III State Reserve Summer Learning Programs

01 3305 0 Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance  
Entitlement

01 3308 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants

01 3309 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants  
Coordinated Early Intervening Services

01 3310 0 Special Ed: IDEA Basic Local Assistance Entitlement, Part B,  
Sec 611

01 3310 1 Special Ed: IDEA Basic Local Assistance Entitlement, Part B,  
Sec 611

01 3312 0 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early  
Intervening Services

01 3312 1 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early  
Intervening Services

01 3312 2 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early  
Intervening Services

01 3315 0 Special Ed: IDEA Preschool Grants, Part B, Sec 619

01 3315 1 Special Ed: IDEA Preschool Grants, Part B, Sec 619

01 3318 0 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early  
Intervening Services

01 3318 1 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early  
Intervening Services

01 3345 0 Special Ed: IDEA Preschool Staff Development, Part B, Sec  
619

01 3386 0 Special Ed: IDEA Quality Assurance & Focused Monitoring

01 4035 0 ESSA: Title II, Part A, Supporting Effective Instruction

01 4035 1 ESSA: Title II, Part A, Supporting Effective Instruction

01 4124 0 ESSA: Title IV, Part B, 21st Century Community Learning  
Centers Program

01 4124 1 ESSA: Title IV, Part B, 21st Century Community Learning  
Centers Program

01 4127 0 ESSA: Title IV, Part A, Student Support and Academic  
Enrichment Grants

01 4127 1 ESSA: Title IV, Part A, Student Support and Academic  
Enrichment Grants

01 4128 0 ESSA: Title IV, Part A, Student Support and Academic  
Enrichment Grant Program (Competitive)

01 4201 0 ESSA: Title III, Immigrant Student Program

01 4203 0 ESSA: Title III, English Learner Student Program

01 5630 0 ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance  
Grants

01 5632 0 American Rescue Plan-Homeless Children and Youth (ARP -  
Homeless I)

01 5634 0 American Rescue Plan - Homeless Children and Youth II  
(ARP HCY II)

01 5810 0 Other Restricted Federal

01 6010 0 After School Education and Safety (ASES)

01 6010 1 After School Education and Safety (ASES)

01 6053 0 Early Education: Universal Prekindergarten (UPK) Planning  
and Implementation Grant Program - Universal Prekindergarten Planning  
Grants

01 6211 0 Literacy Coaches and Reading Specialists Grant Program

01 6266 0 Educator Effectiveness, FY 2021-22

01 6271 0 National Board for Professional Teaching Standards  
Certification Incentive Program

01 6300 0 Lottery: Instructional Materials

01 6300 1 Lottery: Instructional Materials

01 6331 0 CA Community Schools Partnership Act - Planning Grant

01 6332 0 CA Community Schools Partnership Act - Implementation  
Grant

01 6500 0 Special Education

01 6500 1 Special Education

01 6512 0 Special Ed: Mental Health Services

01 6536 0 Special Ed: Dispute Prevention and Dispute Resolution

01 6537 0 Special Ed: Learning Recovery Support

01 6546 0 Mental Health-Related Services

01 6547 0 Special Education Early Intervention Preschool Grant

01 6762 0 Arts, Music, and Instructional Materials Discretionary Block  
Grant

01 6770 0 Arts and Music in Schools (AMS)-Funding Guarantee and  
Accountability Act (Prop 28)

01 7028 0 Child Nutrition: Kitchen Infrastructure Upgrade Funds

01 7029 0 Child Nutrition: Food Service Staff Training Funds

01 7032 0 Child Nutrition: Kitchen Infrastructure and Training Funds -  
2022 KIT Funds

01 7085 0 Learning Communities for School Success Program

01 7311 0 Classified School Employee Professional Development Block  
Grant

01 7388 0 SB 117 COVID-19 LEA Response Funds

01 7399 0 LCFF Equity Multiplier

01 7415 0 Classified School Employee Summer Assistance Program

01 7422 0 In-Person Instruction (IPI) Grant

01 7425 0 Expanded Learning Opportunities (ELO) Grant

01 7426 0 Expanded Learning Opportunities (ELO) Grant:  
Paraprofessional Staff

01 7435 0 Learning Recovery Emergency Block Grant

01 7510 0 Low-Performing Students Block Grant

01 7810 0 Other Restricted State

01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)

01 8150 1 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)

01 9010 0 Other Restricted Local

01 9010 1 Other Restricted Local

01 9010 9 Other Restricted Local

08 8210 0 Student Activity Funds

12 0000 0 Unrestricted

12 5058 0 Early Education: Coronavirus Response and Relief  
Supplemental Appropriations (CRRSA) Act - One-time Stipend

12 5059 0 Early Education: ARP California State Preschool Program  
One-time Stipend

12 5066 0 Early Education: ARP California State Preschool Program -  
Rate Supplements

12 6052 0 Early Education: Prekindergarten and Family Literacy,  
Program Support

12 6105 0 Early Education: California State Preschool Program

12 6130 0 Early Education: Center-Based Reserve Account

12 7810 0 Other Restricted State

12 7810 1 Other Restricted State

12 9010 0 Other Restricted Local

13 0000 0 Unrestricted

13 5310 0 Child Nutrition: School Programs (e.g., School Lunch, School  
Breakfast, Milk, Pregnant & Lactating Students)

13 5320 0 Child Nutrition: Child Care Food Program (CCFP) Claims-  
Centers and Family Day Care Homes (Meal Reimbursements)

13 5466 0 Child Nutrition: Supply Chain Assistance (SCA) Funds

13 7029 0 Child Nutrition: Food Service Staff Training Funds
13 7033 0 Child Nutrition: School Food Best Practices Apportionment
14 0000 0 Unrestricted
21 0000 0 Unrestricted
25 0000 0 Unrestricted
25 9010 0 Other Restricted Local
35 0000 0 Unrestricted
35 7700 0 California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
35 7710 0 State School Facilities Projects
40 0000 0 Unrestricted
40 6230 0 California Clean Energy Jobs Act
40 9010 0 Other Restricted Local
49 0000 0 Unrestricted
51 0000 0 Unrestricted
52 0000 0 Unrestricted
56 0000 0 Unrestricted
71 0000 0 Unrestricted
76 0000 0 Unrestricted

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	206,956,480.24
LCFF Sources	8010-8099	188,205,432.86
Federal Revenue	8100-8299	37,699,427.04
Other State Revenue	8300-8599	76,009,041.07
Other Local Revenue	8600-8799	30,028,689.36
All Other Financing Sources and Contributions	8900-8999	3,500,000.00
Unearned Revenue	9650	7,939,813.32
TOTAL AVAILABLE		550,338,883.89
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	99,703,811.94
Classified Salaries	2000-2999	57,592,136.98
Employee Benefits	3000-3999	68,445,907.11
Books and Supplies	4000-4999	20,868,584.93
	except 4700	
Food Costs	4700	5,906,573.80
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	34,418,482.26
Subagreements for Services	5100-5199	14,956,132.39
Capital Outlay	6000-6999	21,197,283.91
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	11,086,149.26
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	3,500,000.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		337,675,062.58

<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	212,663,821.31
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	281,028,923.22
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%



Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

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01 0000 0 Unrestricted  
01 0000 1 Unrestricted  
01 0000 2 Unrestricted  
01 0000 3 Unrestricted  
01 0000 5 Unrestricted  
01 1100 0 Lottery : Unrestricted  
01 1400 0 Education Protection Account  
01 2600 0 Expanded Learning Opportunities Program  
01 3010 0 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3010 1 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3060 0 ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)  
01 3182 0 ESSA: School Improvement Funding for LEAs  
01 3210 0 Elementary and Secondary School Emergency Relief (ESSER) Fund  
01 3212 0 Elementary and Secondary School Emergency Relief II (ESSER II) Fund  
01 3213 0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund  
01 3214 0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss  
01 3218 0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs  
01 3219 0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss  
01 3225 0 ASES Rate Increase: ESSER III State Reserve Summer Learning Programs  
01 3228 0 21st Century Community Learning Centers (CCLC): ESSER III State Reserve Summer Learning Programs  
01 3305 0 Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement  
01 3308 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants  
01 3309 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services  
01 3310 0 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611  
01 3310 1 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611  
01 3312 0 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3312 1 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3312 2 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3315 0 Special Ed: IDEA Preschool Grants, Part B, Sec 619  
01 3315 1 Special Ed: IDEA Preschool Grants, Part B, Sec 619  
01 3318 0 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services  
01 3318 1 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services  
01 3345 0 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619  
01 3386 0 Special Ed: IDEA Quality Assurance & Focused Monitoring  
01 4035 0 ESSA: Title II, Part A, Supporting Effective Instruction

01 4035 1 ESSA: Title II, Part A, Supporting Effective Instruction

01 4124 0 ESSA: Title IV, Part B, 21st Century Community Learning Centers Program

01 4124 1 ESSA: Title IV, Part B, 21st Century Community Learning Centers Program

01 4127 0 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants

01 4127 1 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants

01 4128 0 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)

01 4201 0 ESSA: Title III, Immigrant Student Program

01 4203 0 ESSA: Title III, English Learner Student Program

01 5630 0 ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants

01 5632 0 American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)

01 5634 0 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)

01 5810 0 Other Restricted Federal

01 6010 0 After School Education and Safety (ASES)

01 6010 1 After School Education and Safety (ASES)

01 6053 0 Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants

01 6211 0 Literacy Coaches and Reading Specialists Grant Program

01 6266 0 Educator Effectiveness, FY 2021-22

01 6271 0 National Board for Professional Teaching Standards Certification Incentive Program

01 6300 0 Lottery: Instructional Materials

01 6300 1 Lottery: Instructional Materials

01 6331 0 CA Community Schools Partnership Act - Planning Grant

01 6332 0 CA Community Schools Partnership Act - Implementation Grant

01 6500 0 Special Education

01 6500 1 Special Education

01 6512 0 Special Ed: Mental Health Services

01 6536 0 Special Ed: Dispute Prevention and Dispute Resolution

01 6537 0 Special Ed: Learning Recovery Support

01 6546 0 Mental Health-Related Services

01 6547 0 Special Education Early Intervention Preschool Grant

01 6762 0 Arts, Music, and Instructional Materials Discretionary Block Grant

01 6770 0 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)

01 7028 0 Child Nutrition: Kitchen Infrastructure Upgrade Funds

01 7029 0 Child Nutrition: Food Service Staff Training Funds

01 7032 0 Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds

01 7085 0 Learning Communities for School Success Program

01 7311 0 Classified School Employee Professional Development Block Grant

01 7388 0 SB 117 COVID-19 LEA Response Funds

01 7399 0 LCFF Equity Multiplier

01 7415 0 Classified School Employee Summer Assistance Program

01 7422 0 In-Person Instruction (IPI) Grant  
01 7425 0 Expanded Learning Opportunities (ELO) Grant  
01 7426 0 Expanded Learning Opportunities (ELO) Grant:  
Paraprofessional Staff  
01 7435 0 Learning Recovery Emergency Block Grant  
01 7510 0 Low-Performing Students Block Grant  
01 7810 0 Other Restricted State  
01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)  
01 8150 1 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)  
01 9010 0 Other Restricted Local  
01 9010 1 Other Restricted Local  
01 9010 9 Other Restricted Local  
08 8210 0 Student Activity Funds  
12 0000 0 Unrestricted  
12 5058 0 Early Education: Coronavirus Response and Relief  
Supplemental Appropriations (CRRSA) Act - One-time Stipend  
12 5059 0 Early Education: ARP California State Preschool Program  
One-time Stipend  
12 5066 0 Early Education: ARP California State Preschool Program -  
Rate Supplements  
12 6052 0 Early Education: Prekindergarten and Family Literacy,  
Program Support  
12 6105 0 Early Education: California State Preschool Program  
12 6130 0 Early Education: Center-Based Reserve Account  
12 7810 0 Other Restricted State  
12 7810 1 Other Restricted State  
12 9010 0 Other Restricted Local  
13 0000 0 Unrestricted  
13 5310 0 Child Nutrition: School Programs (e.g., School Lunch, School  
Breakfast, Milk, Pregnant & Lactating Students)  
13 5320 0 Child Nutrition: Child Care Food Program (CCFP) Claims-  
Centers and Family Day Care Homes (Meal Reimbursements)  
13 5466 0 Child Nutrition: Supply Chain Assistance (SCA) Funds  
13 7029 0 Child Nutrition: Food Service Staff Training Funds  
13 7033 0 Child Nutrition: School Food Best Practices Apportionment  
14 0000 0 Unrestricted  
21 0000 0 Unrestricted  
25 0000 0 Unrestricted  
25 9010 0 Other Restricted Local  
35 0000 0 Unrestricted  
35 7700 0 California Preschool, Transitional Kindergarten, and Full-Day  
Kindergarten Facilities Grant Program  
35 7710 0 State School Facilities Projects  
40 0000 0 Unrestricted  
40 6230 0 California Clean Energy Jobs Act  
40 9010 0 Other Restricted Local  
49 0000 0 Unrestricted  
51 0000 0 Unrestricted  
52 0000 0 Unrestricted  
56 0000 0 Unrestricted  
71 0000 0 Unrestricted

76 0000 0 Unrestricted

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	206,956,480.24
LCFF Sources	8010-8099	188,205,432.86
Federal Revenue	8100-8299	37,699,427.04
Other State Revenue	8300-8599	76,009,041.07
Other Local Revenue	8600-8799	30,028,689.36
All Other Financing Sources and Contributions	8900-8999	3,500,000.00
Unearned Revenue	9650	7,939,813.32
TOTAL AVAILABLE		550,338,883.89
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	99,703,811.94
Classified Salaries	2000-2999	57,592,136.98
Employee Benefits	3000-3999	68,445,907.11
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		15,088,396.88
Noninstruction (Functions other than 1000-1999)		5,780,188.05
Food Costs	4700	5,906,573.80
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		11,375,346.80
Noninstruction (Functions other than 1000-1999)		3,580,785.59
Travel and Conferences	5200-5299	1,019,926.60
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	15,110,235.40
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		3,730,684.07
Noninstruction (Functions other than 1000-1999)		13,606,474.84
Communications	5900-5999	
Instruction (Functions 1000-1999)		287,025.57
Noninstruction (Functions other than 1000-1999)		664,135.78
Capital Outlay	6000-6999	21,197,283.91
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	11,086,149.26
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	3,500,000.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		337,675,062.58
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		212,663,821.31
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		281,028,923.22
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

**For Fund(s), Resource(s), and Project Year(s):**

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01 0000 0 Unrestricted  
01 0000 1 Unrestricted  
01 0000 2 Unrestricted  
01 0000 3 Unrestricted  
01 0000 5 Unrestricted  
01 1100 0 Lottery : Unrestricted  
01 1400 0 Education Protection Account  
01 2600 0 Expanded Learning Opportunities Program  
01 3010 0 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3010 1 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3060 0 ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)  
01 3182 0 ESSA: School Improvement Funding for LEAs  
01 3210 0 Elementary and Secondary School Emergency Relief (ESSER) Fund  
01 3212 0 Elementary and Secondary School Emergency Relief II (ESSER II) Fund  
01 3213 0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund  
01 3214 0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss  
01 3218 0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs  
01 3219 0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss  
01 3225 0 ASES Rate Increase: ESSER III State Reserve Summer Learning Programs  
01 3228 0 21st Century Community Learning Centers (CCLC): ESSER III State Reserve Summer Learning Programs  
01 3305 0 Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement  
01 3308 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants  
01 3309 0 Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services  
01 3310 0 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611  
01 3310 1 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611  
01 3312 0 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3312 1 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3312 2 Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services  
01 3315 0 Special Ed: IDEA Preschool Grants, Part B, Sec 619  
01 3315 1 Special Ed: IDEA Preschool Grants, Part B, Sec 619  
01 3318 0 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services  
01 3318 1 Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services  
01 3345 0 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619  
01 3386 0 Special Ed: IDEA Quality Assurance & Focused Monitoring  
01 4035 0 ESSA: Title II, Part A, Supporting Effective Instruction

01 4035 1 ESSA: Title II, Part A, Supporting Effective Instruction

01 4124 0 ESSA: Title IV, Part B, 21st Century Community Learning Centers Program

01 4124 1 ESSA: Title IV, Part B, 21st Century Community Learning Centers Program

01 4127 0 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants

01 4127 1 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants

01 4128 0 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)

01 4201 0 ESSA: Title III, Immigrant Student Program

01 4203 0 ESSA: Title III, English Learner Student Program

01 5630 0 ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants

01 5632 0 American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)

01 5634 0 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)

01 5810 0 Other Restricted Federal

01 6010 0 After School Education and Safety (ASES)

01 6010 1 After School Education and Safety (ASES)

01 6053 0 Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants

01 6211 0 Literacy Coaches and Reading Specialists Grant Program

01 6266 0 Educator Effectiveness, FY 2021-22

01 6271 0 National Board for Professional Teaching Standards Certification Incentive Program

01 6300 0 Lottery: Instructional Materials

01 6300 1 Lottery: Instructional Materials

01 6331 0 CA Community Schools Partnership Act - Planning Grant

01 6332 0 CA Community Schools Partnership Act - Implementation Grant

01 6500 0 Special Education

01 6500 1 Special Education

01 6512 0 Special Ed: Mental Health Services

01 6536 0 Special Ed: Dispute Prevention and Dispute Resolution

01 6537 0 Special Ed: Learning Recovery Support

01 6546 0 Mental Health-Related Services

01 6547 0 Special Education Early Intervention Preschool Grant

01 6762 0 Arts, Music, and Instructional Materials Discretionary Block Grant

01 6770 0 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)

01 7028 0 Child Nutrition: Kitchen Infrastructure Upgrade Funds

01 7029 0 Child Nutrition: Food Service Staff Training Funds

01 7032 0 Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds

01 7085 0 Learning Communities for School Success Program

01 7311 0 Classified School Employee Professional Development Block Grant

01 7388 0 SB 117 COVID-19 LEA Response Funds

01 7399 0 LCFF Equity Multiplier

01 7415 0 Classified School Employee Summer Assistance Program

01 7422 0 In-Person Instruction (IPI) Grant  
01 7425 0 Expanded Learning Opportunities (ELO) Grant  
01 7426 0 Expanded Learning Opportunities (ELO) Grant:  
Paraprofessional Staff  
01 7435 0 Learning Recovery Emergency Block Grant  
01 7510 0 Low-Performing Students Block Grant  
01 7810 0 Other Restricted State  
01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)  
01 8150 1 Ongoing & Major Maintenance Account (RMA: Education Code  
Section 17070.75)  
01 9010 0 Other Restricted Local  
01 9010 1 Other Restricted Local  
01 9010 9 Other Restricted Local  
08 8210 0 Student Activity Funds  
12 0000 0 Unrestricted  
12 5058 0 Early Education: Coronavirus Response and Relief  
Supplemental Appropriations (CRRSA) Act - One-time Stipend  
12 5059 0 Early Education: ARP California State Preschool Program  
One-time Stipend  
12 5066 0 Early Education: ARP California State Preschool Program -  
Rate Supplements  
12 6052 0 Early Education: Prekindergarten and Family Literacy,  
Program Support  
12 6105 0 Early Education: California State Preschool Program  
12 6130 0 Early Education: Center-Based Reserve Account  
12 7810 0 Other Restricted State  
12 7810 1 Other Restricted State  
12 9010 0 Other Restricted Local  
13 0000 0 Unrestricted  
13 5310 0 Child Nutrition: School Programs (e.g., School Lunch, School  
Breakfast, Milk, Pregnant & Lactating Students)  
13 5320 0 Child Nutrition: Child Care Food Program (CCFP) Claims-  
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49 0000 0 Unrestricted  
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71 0000 0 Unrestricted

76 0000 0 Unrestricted

Description		Amount
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Unearned Revenue	9650	7,939,813.32
TOTAL AVAILABLE		550,338,883.89
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	179,496,625.46
Instruction-Related Services	2000-2999	26,182,739.54
Pupil Services	3000-3999	44,395,161.05
Ancillary Services	4000-4999	277,400.07
Community Services	5000-5999	2,229,421.13
Enterprise	6000-6999	2,140,446.22
General Administration	7000-7999	18,161,369.30
Plant Services	8000-8999	50,205,517.30
Other Outgo	9000-9999	14,586,382.51
TOTAL EXPENDITURES AND OTHER FINANCING USES		337,675,062.58
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		212,663,821.31
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		281,028,923.22
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

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01 0000 0 Unrestricted  
01 0000 1 Unrestricted  
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01 1100 0 Lottery : Unrestricted  
01 1400 0 Education Protection Account  
01 2600 0 Expanded Learning Opportunities Program  
01 3010 0 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3010 1 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected  
01 3060 0 ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)  
01 3182 0 ESSA: School Improvement Funding for LEAs  
01 3210 0 Elementary and Secondary School Emergency Relief (ESSER) Fund  
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Kindergarten Facilities Grant Program  
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52 0000 0 Unrestricted  
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71 0000 0 Unrestricted

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All Other Financing Sources and Contributions	8900-8999	3,500,000.00
Unearned Revenue	9650	7,939,813.32
TOTAL AVAILABLE		550,338,883.89
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	179,496,625.46
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	4,471,434.74
AU of a Multidistrict SELPA	2200	0.00
Instructional Library , Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	2,202,319.34
School Administration	2700	19,508,985.46
Pupil Services		
Guidance and Counseling Services	3110	484,896.56
Psychological Services	3120	5,571,792.12
Attendance and Social Work Services	3130	478,418.74
Health Services	3140	7,153,411.29
Speech Pathology and Audiology Services	3150	6,942,437.66
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	8,811,616.43
Food Services	3700	14,539,875.17
Other Pupil Services	3900	412,713.08
Ancillary Services	4000-4999	277,400.07
Community Services	5000-5999	2,229,421.13
Enterprise	6000-6999	2,140,446.22
General Administration	7000-7999	18,161,369.30
Plant Services	8000-8999	50,205,517.30
Other Outgo	9000-9999	14,586,382.51
TOTAL EXPENDITURES AND OTHER FINANCING USES		337,675,062.58
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		212,663,821.31
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		281,028,923.22
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

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

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
		UNDUPLICATED PUPIL COUNT								2,248.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	807,734.43	0.00	0.00	0.00	46,412.13	18,221,266.95			19,075,413.51	
2000-2999	Classified Salaries	482,410.35	0.00	0.00	0.00	42,376.92	6,471,530.83			6,996,318.10	
3000-3999	Employee Benefits	552,817.47	0.00	0.00	0.00	34,407.28	9,615,811.15			10,203,035.90	
4000-4999	Books and Supplies	152,303.47	0.00	0.00	0.00	21,571.56	496,894.55			670,769.58	
5000-5999	Services and Other Operating Expenditures	27,892.88	0.00	0.00	0.00	10,096.06	12,612,247.07			12,650,236.01	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	114,936.10			114,936.10	
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	2,023,158.60	0.00	0.00	0.00	154,863.95	47,532,686.65	0.00		49,710,709.20	
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	7,978,195.92									7,978,195.92
	Total Indirect Costs and PCR Allocations	7,978,195.92	0.00	0.00	0.00	0.00	0.00	0.00		7,978,195.92	
	TOTAL COSTS	10,001,354.52	0.00	0.00	0.00	154,863.95	47,532,686.65	0.00		57,688,905.12	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	8,551.91	654,067.26			662,619.17	
2000-2999	Classified Salaries	174,048.15	0.00	0.00	0.00	39,681.48	1,055,694.88			1,269,424.51	
3000-3999	Employee Benefits	106,642.00	0.00	0.00	0.00	30,521.47	1,013,651.16			1,150,814.63	
4000-4999	Books and Supplies	15,057.37	0.00	0.00	0.00	21,571.56	19,469.45			56,098.38	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,491.77	160,984.20			163,475.97	
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	
	Total Direct Costs	295,747.52	0.00	0.00	0.00	102,818.19	2,903,866.95	0.00		3,302,432.66	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	295,747.52	0.00	0.00	0.00	102,818.19	2,903,866.95	0.00		3,302,432.66	
8980	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									3,302,432.66	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	807,734.43	0.00	0.00	0.00	37,860.22	17,567,199.69			18,412,794.34	

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

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	308,362.20	0.00	0.00	0.00	2,695.44	5,415,835.95		5,726,893.59
3000-3999	Employee Benefits	446,175.47	0.00	0.00	0.00	3,885.81	8,602,159.99		9,052,221.27
4000-4999	Books and Supplies	137,246.10	0.00	0.00	0.00	0.00	477,425.10		614,671.20
5000-5999	Services and Other Operating Expenditures	27,892.88	0.00	0.00	0.00	7,604.29	12,451,262.87		12,486,760.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	114,936.10		114,936.10
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	1,727,411.08	0.00	0.00	0.00	52,045.76	44,628,819.70	0.00	46,408,276.54
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	7,978,195.92							7,978,195.92
	Total Indirect Costs and PCR Allocations	7,978,195.92	0.00	0.00	0.00	0.00	0.00	0.00	7,978,195.92
	TOTAL BEFORE OBJECT 8980	9,705,607.00	0.00	0.00	0.00	52,045.76	44,628,819.70	0.00	54,386,472.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								54,386,472.46
<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	438,875.56		438,875.56
2000-2999	Classified Salaries	65,330.46	0.00	0.00	0.00	0.00	342.00		65,672.46
3000-3999	Employee Benefits	43,726.15	0.00	0.00	0.00	0.00	107,656.19		151,382.34
4000-4999	Books and Supplies	136,897.69	0.00	0.00	0.00	0.00	442,689.08		579,586.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,670,823.37		3,670,823.37
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
	Total Direct Costs	245,954.30	0.00	0.00	0.00	0.00	4,660,386.20	0.00	4,906,340.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	245,954.30	0.00	0.00	0.00	0.00	4,660,386.20	0.00	4,906,340.50
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)								25,685,447.78
	TOTAL COSTS								30,591,788.28

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

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

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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	44,915,101.46	24,650,485.92
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)	44,915,101.46	24,650,485.92

  

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	2,212.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	2,212.00

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

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E8AHZPUG1U(2023-24)

SELPA: Antelope Valley (DA)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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



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

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SELPA: Antelope Valley (DA)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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


SECTION 3

Column A

Column B

Column C

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

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Report SEMA  
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SELPA: Antelope Valley (DA)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-2023	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	57,688,905.12		
b. Less: Expenditures paid from federal sources	3,302,432.66		
c. Expenditures paid from state and local sources	54,386,472.46	44,915,101.46	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		44,915,101.46	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	54,386,472.46	44,915,101.46	9,471,371.00
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.			
	<b>Actual FY 2023-24</b>	<b>Comparison Year 2022-2023</b>	<b>Difference</b>
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	57,688,905.12		
b. Less: Expenditures paid from federal sources	3,302,432.66		
c. Expenditures paid from state and local sources	54,386,472.46	44,915,101.46	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		44,915,101.46	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	54,386,472.46	44,915,101.46	
d. Special education unduplicated pupil count	2,248.00	2,212.00	
e. Per capita state and local expenditures (A2c/A2d)	24,193.27	20,305.20	3,888.07
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

Actual  
Comparison  
Year

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

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Report SEMA  
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SELPA: Antelope Valley (DA)

	FY 2023-24	2020-2021	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	30,591,788.28	24,942,401.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,591,788.28	24,942,401.41	5,649,386.87

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2023-24	Comparison Year 2020-2021	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	30,591,788.28	24,942,104.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		24,942,104.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,591,788.28	24,942,104.41	
b. Special education unduplicated pupil count	2,248.00	2,015.00	
c. Per capita local expenditures(B2a/ B2b)	13,608.45	12,378.22	1,230.23

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.

Maria Isabel Alatorre

Contact Name

Chief Fiscal Officer

Title

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SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
<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						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<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						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	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						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	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						0.00
	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						0.00

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	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						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0.00

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

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

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(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
	<b>UNDUPLICATED PUPIL COUNT</b>								2,248.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	788,547.00	0.00	0.00	0.00	131,687.00	17,372,368.00		18,292,602.00
2000-2999	Classified Salaries	534,620.00	0.00	0.00	0.00	31,933.00	6,336,735.00		6,903,288.00
3000-3999	Employee Benefits	606,406.00	0.00	0.00	0.00	70,690.00	11,632,638.00		12,309,734.00
4000-4999	Books and Supplies	10,500.00	0.00	0.00	0.00	0.00	1,256,708.00		1,267,208.00
5000-5999	Services and Other Operating Expenditures	1,200,000.00	0.00	0.00	0.00	0.00	5,139,615.00		6,339,615.00
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
	Total Direct Costs	3,140,073.00	0.00	0.00	0.00	234,310.00	41,738,064.00	0.00	45,112,447.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	3,140,073.00	0.00	0.00	0.00	234,310.00	41,738,064.00	0.00	45,112,447.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	788,547.00	0.00	0.00	0.00	118,465.00	16,229,185.00		17,136,197.00
2000-2999	Classified Salaries	315,106.00	0.00	0.00	0.00	0.00	5,815,836.00		6,130,942.00
3000-3999	Employee Benefits	475,561.00	0.00	0.00	0.00	42,331.00	10,799,405.00		11,317,297.00
4000-4999	Books and Supplies	10,500.00	0.00	0.00	0.00	0.00	793,140.00		803,640.00
5000-5999	Services and Other Operating Expenditures	1,200,000.00	0.00	0.00	0.00	0.00	5,029,082.00		6,229,082.00
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
	Total Direct Costs	2,789,714.00	0.00	0.00	0.00	160,796.00	38,666,648.00	0.00	41,617,158.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,789,714.00	0.00	0.00	0.00	160,796.00	38,666,648.00	0.00	41,617,158.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								41,617,158.00
	<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 (LB-B)

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(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	0.00		0.00
2000-2999	Classified Salaries	66,134.00	0.00	0.00	0.00	0.00	0.00		66,134.00
3000-3999	Employee Benefits	70,593.00	0.00	0.00	0.00	0.00	0.00		70,593.00
4000-4999	Books and Supplies	10,500.00	0.00	0.00	0.00	0.00	559,500.00		570,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	16,900.00		16,900.00
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
	Total Direct Costs	147,227.00	0.00	0.00	0.00	0.00	576,400.00	0.00	723,627.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	147,227.00	0.00	0.00	0.00	0.00	576,400.00	0.00	723,627.00
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)								27,892,733.00
	TOTAL COSTS								28,616,360.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDULICATED PUPIL COUNT</b>									2,248.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	807,734.43	0.00	0.00	0.00	46,412.13	18,221,266.95	0.00		19,075,413.51
2000-2999	Classified Salaries	482,410.35	0.00	0.00	0.00	42,376.92	6,471,530.83	0.00		6,996,318.10
3000-3999	Employee Benefits	552,817.47	0.00	0.00	0.00	34,407.28	9,615,811.15	0.00		10,203,035.90
4000-4999	Books and Supplies	152,303.47	0.00	0.00	0.00	21,571.56	496,894.55	0.00		670,769.58
5000-5999	Services and Other Operating Expenditures	27,892.88	0.00	0.00	0.00	10,096.06	12,612,247.07	0.00		12,650,236.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	114,936.10	0.00		114,936.10
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	2,023,158.60	0.00	0.00	0.00	154,863.95	47,532,686.65	0.00	0.00	49,710,709.20
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)	7,978,195.92								7,978,195.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	2,023,158.60	0.00	0.00	0.00	154,863.95	47,532,686.65	0.00	0.00	49,710,709.20
	<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	8,551.91	654,067.26	0.00		662,619.17
2000-2999	Classified Salaries	174,048.15	0.00	0.00	0.00	39,681.48	1,055,694.88	0.00		1,269,424.51
3000-3999	Employee Benefits	106,642.00	0.00	0.00	0.00	30,521.47	1,013,651.16	0.00		1,150,814.63
4000-4999	Books and Supplies	15,057.37	0.00	0.00	0.00	21,571.56	19,469.45	0.00		56,098.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,491.77	160,984.20	0.00		163,475.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	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		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	295,747.52	0.00	0.00	0.00	102,818.19	2,903,866.95	0.00	0.00	3,302,432.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	295,747.52	0.00	0.00	0.00	102,818.19	2,903,866.95	0.00	0.00	3,302,432.66
8980	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									3,302,432.66

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

19 64667 000000  
Report SEMB  
E8AHZPUG1U(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	807,734.43	0.00	0.00	0.00	37,860.22	17,567,199.69	0.00		18,412,794.34
2000-2999	Classified Salaries	308,362.20	0.00	0.00	0.00	2,695.44	5,415,835.95	0.00		5,726,893.59
3000-3999	Employee Benefits	446,175.47	0.00	0.00	0.00	3,885.81	8,602,159.99	0.00		9,052,221.27
4000-4999	Books and Supplies	137,246.10	0.00	0.00	0.00	0.00	477,425.10	0.00		614,671.20
5000-5999	Services and Other Operating Expenditures	27,892.88	0.00	0.00	0.00	7,604.29	12,451,262.87	0.00		12,486,760.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	114,936.10	0.00		114,936.10
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	1,727,411.08	0.00	0.00	0.00	52,045.76	44,628,819.70	0.00	0.00	46,408,276.54
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)	7,978,195.92								7,978,195.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,727,411.08	0.00	0.00	0.00	52,045.76	44,628,819.70	0.00	0.00	46,408,276.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									46,408,276.54
<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	438,875.56	0.00		438,875.56
2000-2999	Classified Salaries	65,330.46	0.00	0.00	0.00	0.00	342.00	0.00		65,672.46
3000-3999	Employee Benefits	43,726.15	0.00	0.00	0.00	0.00	107,656.19	0.00		151,382.34
4000-4999	Books and Supplies	136,897.69	0.00	0.00	0.00	0.00	442,689.08	0.00		579,586.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,670,823.37	0.00		3,670,823.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	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		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	245,954.30	0.00	0.00	0.00	0.00	4,660,386.20	0.00	0.00	4,906,340.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	245,954.30	0.00	0.00	0.00	0.00	4,660,386.20	0.00	0.00	4,906,340.50

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

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									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)									25,685,447.78
	TOTAL COSTS									30,591,788.28

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



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

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(2023-24)

SELPA: Antelope Valley (DA)

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant 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)		

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(2023-24)

SELPA: Antelope Valley (DA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted  
Amounts  
(LB-B  
Worksheet)  
FY 2024-25

45,112,447.00

3,495,289.00

41,617,158.00

41,617,158.00

Column B

Actual  
Expenditures  
Comparison  
Year  
2022-2023

44,915,101.46

(6,716,792.81)

38,198,308.65

0.00

0.00

38,198,308.65

Column C

Difference  
(A - B)

3,418,849.35

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted  
Amounts  
FY 2024-25

45,112,447.00

3,495,289.00

41,617,158.00

41,617,158.00

2,248.00

18,512.97

Comparison  
Year  
2022-2023

44,915,101.46

(6,716,792.81)

38,198,308.65

0.00

0.00

38,198,308.65

2,212.00

17,268.67

Difference

1,244.30

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

19 64667 0000000  
Report SEMB  
E8AHZPUG1U(2023-24)

SELPA: Antelope Valley (DA)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	2020-2021	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	28,616,360.00	24,942,401.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,616,360.00	24,942,401.41	3,673,958.59
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				
		Budget	Comparison Year	
		FY 2024-25	2020-2021	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	28,616,360.00	24,942,401.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,616,360.00	24,942,401.41	
	b. Special education unduplicated pupil count	2,248.00	2,015.00	
	c. Per capita local expenditures (B2a/B2b)	12,729.70	12,378.36	351.33
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.				

Maria Isabel Alatorre

Contact Name

Chief Fiscal Officer

Title

661-948-4661 Ext 111

Telephone Number

alatorrem@lancsd.org

Email Address



SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
<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						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<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						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	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	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	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						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	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						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
<b>BUDGET - 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	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	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
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							0.00

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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	Migrant Education	ESSA Comp. Sup/Improve. (CSI)	ESSER II -80%	ESSER II -20%	ESSER III-State Reserve AB 86 Emergency Needs	ESSER III LEARNING LOSS
FEDERAL CATALOG NUMBER	14329	14326	15438	15559	10155		15621
RESOURCE CODE	3010	3060	3182	3213	3214	3218	3219
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	ESEA: ESSA School Improvement (CSI) Funding for LEAs	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	ESSER III-State Reserve AB 86 Emergency Needs	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss
<b>AWARD</b>							
1. Prior Year Carryover	1,976,418.96	2,681.86	125,693.32	6,960,135.12	5,031,588.99	1,051,361.00	1,812,364.00
2. a. Current Year Award	8,857,380.00	8,392.00	871,911.00				
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	8,857,380.00	8,392.00	871,911.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	10,833,798.96	11,073.86	997,604.32	6,960,135.12	5,031,588.99	1,051,361.00	1,812,364.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	5,201,136.10	0.00	776,962.30	12,262,981.12	3,337,637.00	513,471.00	1,021,571.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,201,136.10	0.00	776,962.30	12,262,981.12	3,337,637.00	513,471.00	1,021,571.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,193,929.11	1,430.83	444,328.79	7,219,444.10	4,889,277.04	450,394.26	635,405.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,193,929.11	1,430.83	444,328.79	7,219,444.10	4,889,277.04	450,394.26	635,405.43
12. Amounts Included in							

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
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)	(2,992,793.01)	(1,430.83)	332,633.51	5,043,537.02	(1,551,640.04)	63,076.74	386,165.57
a. Unearned Revenue			347,704.80	5,043,537.02		63,076.74	386,165.57
b. Accounts Payable							
c. Accounts Receivable	2,699,669.54	1,430.83			1,551,640.04		
14. Unused Grant Award Calculation (line 4 minus line 9)	2,639,869.85	9,643.03	553,275.53	(259,308.98)	142,311.95	600,966.74	1,176,958.57
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,900,805.64	1,430.83	429,257.50	7,219,444.10	4,889,277.04	450,394.26	635,405.43

**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	ESSER SUMMER ARP	ASES SUMMER ESSER III	Special Ed: ARP IDEA Entitlement	Special Ed: ARP IDEA Early Interven. Serv	Special Ed: ARP IDEA PreSchool Grants	Special Ed: ARP IDEA PreSchool Grants Early Int Serv	IDEA Basic
FEDERAL CATALOG NUMBER	15752	15650					13379
RESOURCE CODE	3225	3228	3305	3307	3308	3309	3310
REVENUE OBJECT	8290	8290	8182	8990	8182	8990	8181
LOCAL DESCRIPTION (if any)	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Prog	Special Ed: ARP IDEA Entitlement	Special Ed: ARP IDEA Early Interven. Serv	Special Ed: ARP IDEA PreSchool Grants	Special Ed: ARP IDEA PreSchool Grants Early Int Serv	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611
<b>AWARD</b>							
1. Prior Year Carry over	756,000.00	945,000.00	537,490.09	60,435.80	77,255.00	13,634.00	102,000.50
2. a. Current Year Award							3,378,363.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	3,378,363.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	756,000.00	945,000.00	537,490.09	60,435.80	77,255.00	13,634.00	3,480,363.50
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	505,369.89	0.00	63,621.00	13,634.00	616,451.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	505,369.89	0.00	63,621.00	13,634.00	616,451.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	329,500.14	0.00	(.14)	0.00	.04	2,863,493.81
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	329,500.14	0.00	(.14)	0.00	.04	2,863,493.81
12. Amounts Included in Line 6 above for Prior							

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
Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(329,500.14)	505,369.89	.14	63,621.00	13,633.96	(2,247,041.91)
a. Unearned Revenue			505,369.89	.14	63,621.00	13,633.96	
b. Accounts Payable							
c. Accounts Receivable		329,500.14					2,247,041.91
14. Unused Grant Award Calculation (line 4 minus line 9)	756,000.00	615,499.86	537,490.09	60,435.94	77,255.00	13,633.96	616,869.69
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	329,500.14	0.00	(.14)	0.00	.04	2,863,493.81



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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	IDEA K-8 Comp Coord Early	IDEA Preschool	IDEA Federal Preschool	IDEA Mental Health Allocation	SE Supp Inclusive Practices	Title II, Part A Improving Tchr Quality	Title VI 21st Century Learning
FEDERAL CATALOG NUMBER	10119	13430	10131	13431	13693	14341	14349
RESOURCE CODE	3312	3315	3318	3345	3386	4035	4124
REVENUE OBJECT	8990	8182	8990	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	Special Education: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	Special Ed: Supporting Inclusive Practices	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program
<b>AWARD</b>							
1. Prior Year Carryover	179,585.93	53,875.15	21,298.26		2,138.76	304,857.08	78,215.60
2. a. Current Year Award	0.00	148,713.00		986.00		979,491.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	148,713.00	0.00	986.00	0.00	979,491.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	179,585.93	202,588.15	21,298.26	986.00	2,138.76	1,284,348.08	78,215.60
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	274,255.15	0.00	0.00	2,136.76	735,337.40	(67,899.87)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	274,255.15	0.00	0.00	2,136.76	735,337.40	(67,899.87)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	366,404.18	38,569.78	44,909.00	0.00	0.00	850,616.49	80,973.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	366,404.18	38,569.78	44,909.00	0.00	0.00	850,616.49	80,973.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							

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

Description	015	016	017	018	019	020	021
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(366,404.18)	235,685.37	(44,909.00)	0.00	2,136.76	(115,279.09)	(148,873.26)
a. Unearned Revenue		235,685.37			2,136.76		
b. Accounts Payable							
c. Accounts Receivable	366,404.18		44,909.00			115,279.09	148,873.26
14. Unused Grant Award Calculation (line 4 minus line 9)	(186,818.25)	164,018.37	(23,610.74)	986.00	2,138.76	433,731.59	(2,757.79)
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	366,404.18	38,569.78	44,909.00	0.00	0.00	850,616.49	80,973.39

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

Description	022	023	024	025	026	027	
FEDERAL PROGRAM NAME	Title VI ESEA Student Support & Academic Enrichment	Student Support and Academic Enrichment Grant Program (SSAE)	Title III - Immigrant Ed	Title III - LEP	Education for Homeless Children & Youth	ARP Homeless Youth II HCY II Stimulus	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	15396		15146	14346	14332	15566	
RESOURCE CODE	4127	4128	4201	4203	5630	5634	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	ESEA (ESSA) : Title III, Immigrant Student Program	ESEA (ESSA) : Title III, English Learner Student Program	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B McKinney - Vento Act	American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	
<b>AWARD</b>							
1. Prior Year Carry over	709,677.46	0.00	7,795.68	0.00	73,268.88	91,553.65	20,974,325.09
2. a. Current Year Award	526,067.00	0.00	21,609.00	245,842.00	79,847.77		15,118,601.77
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	526,067.00	0.00	21,609.00	245,842.00	79,847.77	0.00	15,118,601.77
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,235,744.46	0.00	29,404.68	245,842.00	153,116.65	91,553.65	36,092,926.86
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	459,976.20	0.00	5,559.01	246,936.00	68,122.87	103,006.00	26,140,264.83
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	459,976.20	0.00	5,559.01	246,936.00	68,122.87	103,006.00	26,140,264.83
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	122,626.25	72.54	2,562.60	583,702.33	70,627.12	171,922.95	27,360,190.04
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	122,626.25	72.54	2,562.60	583,702.33	70,627.12	171,922.95	27,360,190.04
12. Amounts Included in							

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

Description	022	023	024	025	026	027	
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)	337,349.95	(72.54)	2,996.41	(336,766.33)	(2,504.25)	(68,916.95)	(1,219,925.21)
a. Unearned Revenue	337,349.95		2,996.41				7,001,277.61
b. Accounts Payable							0.00
c. Accounts Receivable		72.54		336,766.33	2,504.25	68,916.95	7,913,008.06
14. Unused Grant Award Calculation (line 4 minus line 9)	1,113,118.21	(72.54)	26,842.08	(337,860.33)	82,489.53	(80,369.30)	8,732,736.82
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)	122,626.25	72.54	2,562.60	583,702.33	70,627.12	171,922.95	27,051,995.28

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	
STATE PROGRAM NAME	ASES (State)	Child Dev : Universal Pre- Kindergarten	CA National Board Certified Teacher Incentive Program	In-Person Instruction Grant	Early Literacy Support Block Grant	TOTAL
RESOURCE CODE	6010	6053	6271	7422	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	After School Education and Safety (ASES) 23939	CA PRE-K PROG PLNNG & IMPLMNTATION AB130 25593	National Board for Professional Teaching Standards Certification Incentiv e Program	IN PERSON INSTUCTION COVID19 GRANT AB86 FUND GF LA PCA# 25560	Early Literacy Support Block Grant	
<b>AWARD</b>						
1. Prior Year Carry over	1,176,051.15	0.00	0.00	1,288,689.01	922,370.95	3,387,111.11
2. a. Current Year Award	0.00	0.00	5,000.00		0.00	5,000.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	0.00	5,000.00	0.00	0.00	5,000.00
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	1,176,051.15	0.00	5,000.00	1,288,689.01	922,370.95	3,392,111.11
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	2,175,993.80	3,651.31	5,000.00	0.00	0.00	2,184,645.11
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	2,175,993.80	3,651.31	5,000.00	0.00	0.00	2,184,645.11
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	1,682,730.62	2,003,242.53	0.00	335,711.22	232,433.61	4,254,117.98
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	1,682,730.62	2,003,242.53	0.00	335,711.22	232,433.61	4,254,117.98
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts						

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

Description	001	002	003	004	005	
(line 8 minus line 9 plus line 12)	493,263.18	(1,999,591.22)	5,000.00	(335,711.22)	(232,433.61)	(2,069,472.87)
a. Unearned Revenue			5,000.00	952,977.79	689,937.34	1,647,915.13
b. Accounts Payable						0.00
c. Accounts Receivable	506,679.47	2,003,242.53				2,509,922.00
14. Unused Grant Award Calculation						
(line 4 minus line 9)	(506,679.47)	(2,003,242.53)	5,000.00	952,977.79	689,937.34	(862,006.87)
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)	2,682,673.27	2,006,893.84	0.00	(952,977.79)	(689,937.34)	3,046,651.98

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

Description		001	
LOCAL PROGRAM NAME	ESSA: Title II, Comprehensive Literacy State Dev (CLSD) Grant		TOTAL
RESOURCE CODE	9403		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)	ESSA: Title II, Comprehensive Literacy State Dev (CLSD) Grant		
<b>AWARD</b>			
1. Prior Year Carry over	0.00	0.00	
2. a. Current Year Award	0.00	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. Unearned Revenue Deferred from Prior Year		0.00	
6. Cash Received in Current Year	73,866.80	73,866.80	
7. Contributed Matching Funds		0.00	
8. Total Available (sum lines 5, 6, & 7)	73,866.80	73,866.80	
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	123,466.97	123,466.97	
10. Non Donor-Authorized Expenditures		0.00	
11. Total Expenditures (lines 9 & 10)	123,466.97	123,466.97	
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts			

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

Description	001	
(line 8 minus line 9 plus line 12)	(49,600.17)	(49,600.17)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	123,466.97	123,466.97
14. Unused Grant Award Calculation		
(line 4 minus line 9)	(123,466.97)	(123,466.97)
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)	197,333.77	197,333.77



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

Description		001	
FEDERAL PROGRAM NAME			TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
<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

Description	001	
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	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	Extended Learning Opportunities	Literacy Coaches and Reading Specialists	Educator Effectiveness	Lottery - Instr Materials	CA Community Schools Partnership Program (CCSPP) - Planning Grant	California Community Schools Partnership Program/Implementat	Special Education
RESOURCE CODE	2600	6211	6266	6300	6331	6332	6500
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8311
LOCAL DESCRIPTION (if any)	Expanded Learning Opportunities Program (ELOP)	Literacy Coaches and Reading Specialists Grant Program (2022-23)	Educator Effectiveness, FY 2021-22 25575	Lottery Prop. 20, Act of 2000	CA Community Schools Partnership Program (CCSPP) - Planning Grant	California Community Schools Partnership Program/Implementat	Special Education
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	26,934,089.15	0.00	2,995,958.00	1,431,193.06	0.00	0.00	0.00
2. a. Current Year Award	23,576,333.00	3,652,024.00	748,989.00	970,092.00	0.00	6,000,000.00	12,449,388.59
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,576,333.00	3,652,024.00	748,989.00	970,092.00	0.00	6,000,000.00	12,449,388.59
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,510,422.15	3,652,024.00	3,744,947.00	2,401,285.06	0.00	6,000,000.00	12,449,388.59
<b>REVENUES</b>							
5. Cash Received in Current Year	23,576,333.00	1,303,637.00	0.00	1,467,569.42	0.00	5,760,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,348,387.00	748,989.00	(497,477.42)	0.00	240,000.00	12,449,388.59
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,348,387.00	748,989.00	(497,477.42)	0.00	240,000.00	12,449,388.59
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	23,576,333.00	3,652,024.00	748,989.00	970,092.00	0.00	6,000,000.00	12,449,388.59
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	11,425,810.93	73,737.06	233,559.12	392,293.58	71,716.07	815,752.43	40,576,826.16

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
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,425,810.93	73,737.06	233,559.12	392,293.58	71,716.07	815,752.43	40,576,826.16
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	39,084,611.22	3,578,286.94	3,511,387.88	2,008,991.48	(71,716.07)	5,184,247.57	(28,127,437.57)

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	SE Mental Health	COVID Alternate Dispute Resolutions Funds	SPED Learning Recovery Plan Program	Mental Health- Related Services	SE Early Intervention Preschool	Arts, Music and Instruction Matls Block Grant	Arts and Music in Schools ((Prop 28)
RESOURCE CODE	6512	6536	6537	6546	6547	6762	6770
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Special Ed: Mental Health Services (NO LONGER FUNDED)	SP ED ALT DISPUTE RESOLUTION TBL AB130 CH44 SEC160	SPED Learning Recovery Plan Program	Mental Health- Related Services	Special Education Early Intervention Preschool Grant	PCA#: 25676. Arts, Music, and Instructional Materials Discretionary Block Grant.	Arts and Music in Schools (AMS)- Funding Guarantee and Accountability PCA # 25739 Act (Prop 28)
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	797,318.87	18,234.54	300,560.93	0.00	2,233,640.00	3,947,767.40	0.00
2. a. Current Year Award	0.00	0.00	0.00	1,011,167.00	1,053,021.00	3,758,549.00	5,474,179.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	1,011,167.00	1,053,021.00	3,758,549.00	5,474,179.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	797,318.87	18,234.54	300,560.93	1,011,167.00	3,286,661.00	7,706,316.40	5,474,179.00
<b>REVENUES</b>							
5. Cash Received in Current Year		0.00	0.00	1,011,167.00	1,053,021.00	3,758,549.00	2,651,675.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	2,822,504.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	2,822,504.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,011,167.00	1,053,021.00	3,758,549.00	5,474,179.00
<b>EXPENDITURES</b>							

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
10. Donor-Authorized Expenditures	115.11	0.00	317,432.66	0.00	291,797.82	6,281,838.06	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	115.11	0.00	317,432.66	0.00	291,797.82	6,281,838.06	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	797,203.76	18,234.54	(16,871.73)	1,011,167.00	2,994,863.18	1,424,478.34	5,474,179.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Child Nutrition: Kitchen Infrastructure Upgrade Funds	CNS: Food Service Staff Training Funds	CNS: Kitchen Infrastructure and Training Apportionment	CA Learning Communities for School Success	CSEA Employee Dev	LCFF Equity Multiplier	CSEA Summer Assistance Program
RESOURCE CODE	7028	7029	7032	7085	7311	7399	7415
REVENUE OBJECT	8520	8520	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)	Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds PCA # 25590	CNS: Food Service Staff Training Funds	CNS: 2022 Kitchen Infrastructure and Training Apportionment - Funding Results	California Learning Communities for School Success Program (LCSSP) PCA # 25366	CLASS SCH 25425 EMP PROF DEV 32/18 134A YR2 GF	LCFF Equity Multiplier	PCA#: 25660. V#: 00380154. Classified School Employee Summer Assistance Program (CSESAP).
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	122,428.16	36,807.46	1,502,401.00	127,874.21	0.00	0.00	1,083,644.00
2. a. Current Year Award	35,681.10	0.00	50,877.00	1,400,000.00	0.00	7,156,174.00	484,727.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	35,681.10	0.00	50,877.00	1,400,000.00	0.00	7,156,174.00	484,727.00
3. Required Matching Funds/Other							484,727.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	158,109.26	36,807.46	1,553,278.00	1,527,874.21	0.00	7,156,174.00	2,053,098.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	50,877.00	1,400,000.00	0.00	7,156,174.00	484,727.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	35,681.10	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	35,681.10	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	35,681.10	0.00	50,877.00	1,400,000.00	0.00	7,156,174.00	484,727.00

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

Description	015	016	017	018	019	020	021
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	119,162.47	35,899.60	97,367.20	202,300.27	1,222.37	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	119,162.47	35,899.60	97,367.20	202,300.27	1,222.37	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	38,946.79	907.86	1,455,910.80	1,325,573.94	(1,222.37)	7,156,174.00	2,053,098.00



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

Description	022	023	024	025	026	
STATE PROGRAM NAME	AB 86 90% not for PARA	AB 86 10% PARA Set Aside	Leraning Recovery Emergency Block Grant	Low-Performance Student Block	State School Facilities Projects: Prop 51 incl Charter Schools and Career Technical Education (OPSC)	<b>TOTAL</b>
RESOURCE CODE	7425	7426	7435	7510	7710	
REVENUE OBJECT	8590	8590	8590	8590	8545	
LOCAL DESCRIPTION (if any)	AB 86 90% not for PARA	AB 86 10% PARA Set Aside	Leraning Recovery Emergency Block Grant	Low-Performance Student Block	State School Facilities Projects: Prop 51 incl Charter Schools and Career Technical Education (OPSC)	
<b>AWARD</b>						
1. Prior Year Restricted						
Ending Balance	2,386,029.46	0.00	25,453,532.19	236,226.50	2,625,732.34	72,233,437.27
2. a. Current Year Award	0.00	0.00	0.00	750,000.00	0.00	68,571,201.69
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	0.00	0.00	750,000.00	0.00	68,571,201.69
3. Required Matching Funds/Other						484,727.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	2,386,029.46	0.00	25,453,532.19	986,226.50	2,625,732.34	141,289,365.96
<b>REVENUES</b>						
5. Cash Received in Current Year	0.00	0.00	(3,739,924.00)	0.00	0.00	45,933,805.42
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	3,739,924.00	750,000.00	0.00	22,637,396.27
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	3,739,924.00	750,000.00	0.00	22,637,396.27
8. Contributed Matching Funds						0.00
9. Total Available						

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

Description	022	023	024	025	026	
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	750,000.00	0.00	68,571,201.69
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	2,254,090.66	1,084.24	22,193,456.15	0.00	1,451,608.52	86,837,070.48
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	2,254,090.66	1,084.24	22,193,456.15	0.00	1,451,608.52	86,837,070.48
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	131,938.80	(1,084.24)	3,260,076.04	986,226.50	1,174,123.82	54,452,295.48

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	School Donations - General	CAAASA County COVID-19 Community Equity Fund	Medi-Cal Billing Option	Quality Start Grant (ECE)	School Trip Donations	LACOE- BEST Lease
RESOURCE CODE	8150	9000	90001	9010	9011	9140	9200
REVENUE OBJECT	8980	8599	8699	8625	8699	8699	8699
LOCAL DESCRIPTION (if any)	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	School Donations - General	CAAASA County COVID-19 Community Equity Fund	Medi-Cal Billing Option	Quality Start Grant (ECE)	School Trip Donations	LACOE- BEST Lease
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	8,452,373.37	62,000.00	9,175.46	81,026.84
2. a. Current Year Award	0.00	31,677.18	39,506.47	2,418,472.06	56,139.57	6,427.03	9,942.88
b. Other Adjustments	9,983,958.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,983,958.00	31,677.18	39,506.47	2,418,472.06	56,139.57	6,427.03	9,942.88
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,983,958.00	31,677.18	39,506.47	10,870,845.43	118,139.57	15,602.49	90,969.72
<b>REVENUES</b>							
5. Cash Received in Current Year		31,677.18	39,506.41	2,536,530.65	48,870.00	6,427.03	9,942.88
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,983,958.00	0.00	.06	(118,058.59)	7,269.57	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	9,983,958.00	0.00	.06	(118,058.59)	7,269.57	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,983,958.00	31,677.18	39,506.47	2,418,472.06	56,139.57	6,427.03	9,942.88
<b>EXPENDITURES</b>							

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

Description	001	002	003	004	005	006	007
10. Donor-Authorized Expenditures	9,983,958.00	31,677.18	39,506.47	2,418,472.06	118,139.57	9,078.14	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,983,958.00	31,677.18	39,506.47	2,418,472.06	118,139.57	9,078.14	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	8,452,373.37	0.00	6,524.35	90,969.72

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

Description		008
LOCAL PROGRAM NAME	Charter 1%/Technology	TOTAL
RESOURCE CODE	9400	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	Charter 1%/Technology	
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance	0.00	8,604,575.67
2. a. Current Year Award	0.00	2,562,165.19
b. Other Adjustments		9,983,958.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	12,546,123.19
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	21,150,698.86
<b>REVENUES</b>		
5. Cash Received in Current Year	2,562.13	2,675,516.28
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	(2,562.13)	9,870,606.91
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	(2,562.13)	9,870,606.91
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	12,546,123.19
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	12,600,831.42
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description		008	
(line 10 plus line 11)		0.00	12,600,831.42
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year			
(line 4 minus line 10)		0.00	8,549,867.44