

**2023/24 HAPPY VALLEY Unaudited Actuals with 2022/23 Unaudited Actuals Beginning Balances**

**GENERAL FUND 01 - DETAILS - BY RESOURCE**

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED				RESTRICTED						
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	-	1,937	29,798	-	-	-	-
8300-8599 - State	-	9,181	11,323	-	50,000	-	-	16,018	13,580	1,393	14,202
8600-8799 - Local	106,109	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>106,109</b>	<b>9,181</b>	<b>11,323</b>	<b>16,151</b>	<b>50,000</b>	<b>1,937</b>	<b>29,798</b>	<b>16,018</b>	<b>13,580</b>	<b>1,393</b>	<b>14,202</b>
1000-Certificated Salaries	48,489	-	1,250	14,415	32,970	-	-	-	-	-	8,163
2000-Classified Salaries	-	-	-	-	-	-	22,140	13,318	-	-	-
3000-Benefits	5,693	-	281	3,246	1,128	-	5,780	1,281	-	-	1,838
4000-Books & Supplies	3,285	-	-	-	6,916	-	-	1,418	2,699	-	-
5000-Service&Operating	115,825	24,760	1,969	-	32,127	1,851	-	-	-	-	1,460
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	96,939	2,825	-	-	-	-	-	-	-	-	-
7300-Indirects	6,599	-	-	1,188	-	119	1,878	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>276,829</b>	<b>27,585</b>	<b>3,500</b>	<b>18,849</b>	<b>73,141</b>	<b>1,970</b>	<b>29,798</b>	<b>16,018</b>	<b>2,699</b>	<b>-</b>	<b>11,461</b>
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	170,721	-	-	2,698	-	33	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>170,721</b>	<b>-</b>	<b>-</b>	<b>2,698</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET INCR/DECR TO FUND BALANCE	-	(18,404)	7,823	-	(23,141)	-	-	-	10,881	1,393	2,741
ACTUAL BEG. FUND BALANCE	-	24,944	18,026	-	23,141	-	-	-	49,616	64,179	-
END FUND BALANCE	-	6,540.03	25,848.83	-	-	-	-	-	60,496.69	65,572.00	2,741.17

2023/24 HAPPY VALLEY Unaudited Actuals with 2022/23 Unaudited Actuals Beginning Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	RESTRICTED						UNRESTRICTED				
	7311 Class BG 0000	7435 Lrng Loss 0000	7510 LPSBG 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	9015 Wharf to Wharf 0000	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	23,030	29,191	1,278,623	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	645	-	-
8300-8599 - State	-	21	-	76,238	-	-	-	-	4,116	-	-
8600-8799 - Local	-	-	-	-	78,501	-	-	-	117,456	-	51,876
<b>TOTAL REVENUE</b>	-	<b>21</b>	-	<b>76,238</b>	<b>78,501</b>	-	<b>23,030</b>	<b>29,191</b>	<b>1,400,839</b>	-	<b>51,876</b>
1000-Certificated Salaries	-	-	-	-	32,271	-	16,268	18,093	703,426	-	33,737
2000-Classified Salaries	-	-	-	-	-	-	-	-	219,274	-	-
3000-Benefits	-	-	-	76,238	7,267	-	6,762	4,074	343,382	-	6,026
4000-Books & Supplies	-	11	-	-	9,855	-	-	1,120	6,224	1,721	16,469
5000-Service&Operating	-	21,136	22	-	21,529	1,611	-	5,905	223,773	24,201	12,834
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	(9,783)	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>21,147</b>	<b>22</b>	<b>76,238</b>	<b>70,922</b>	<b>1,611</b>	<b>23,030</b>	<b>29,191</b>	<b>1,486,296</b>	<b>25,922</b>	<b>69,067</b>
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	63,564	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	(20,000)	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	236	-	-	-	-	-	(236)
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	(199,474)	25,922	-
<b>TOTAL OTHER</b>	-	-	-	-	236	-	-	-	(155,910)	25,922	(236)
NET INCR/DECR TO FUND BALANCE	-	(21,126)	(22)	-	7,815	(1,611)	-	-	(241,367)	-	(17,427)
ACTUAL BEG. FUND BALANCE	212	21,126	22	-	28,049	1,611	-	-	979,766	-	17,427
END FUND BALANCE	212.47	-	-	-	35,864.03	-	-	-	738,398.18	-	-

2023/24 HAPPY VALLEY Unaudited Actuals with 2022/23 Unaudited Actuals Beginning Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS			
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev. 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
8000-8099 - LCFF/Prop. Tax	-	-	-	-	1,330,844	-	1,330,844	1,330,844
8100-8299 - Federal	-	-	-	-	48,431	47,786	645	48,431
8300-8599 - State	-	-	-	26,228	222,300	191,955	30,344	222,300
8600-8799 - Local	2,336	-	-	-	356,277	184,609	171,668	356,277
<b>TOTAL REVENUE</b>	<b>2,336</b>	<b>-</b>	<b>-</b>	<b>26,228</b>	<b>1,957,852</b>	<b>424,351</b>	<b>1,533,501</b>	<b>1,957,852</b>
1000-Certificated Salaries	-	-	-	-	909,080	137,557	771,523	909,080
2000-Classified Salaries	-	-	-	-	254,733	35,459	219,274	254,733
3000-Benefits	-	-	-	-	462,998	102,753	360,245	462,998
4000-Books & Supplies	-	-	-	5,446	55,163	24,183	30,980	55,163
5000-Service&Operating	1,000	-	444	11,712	502,159	222,289	279,870	502,159
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	99,764	99,764	-	99,764
7300-Indirects	-	-	-	-	-	9,783	(9,783)	-
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>-</b>	<b>444</b>	<b>17,158</b>	<b>2,283,897</b>	<b>631,789</b>	<b>1,652,109</b>	<b>2,283,897</b>
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	63,564	-	63,564	63,564
76XX TRANS OUT	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	236	(236)	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	(0)	173,552	(173,552)	-
<b>TOTAL OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,564</b>	<b>173,788</b>	<b>(130,224)</b>	<b>43,564</b>
NET INCR/DECR TO FUND BALANCE	1,336	-	(444)	9,070	(282,481)	(33,650)	(248,832)	(282,481)
ACTUAL BEG. FUND BALANCE	2,843	8,318	444	93,431	1,333,153	230,925	1,102,228	1,333,153
END FUND BALANCE	4,179.38	8,318.00	-	102,501.22	1,050,672.00	197,275.22	853,396.78	1,050,672.00

**2023/24 HAPPY VALLEY Unaudited Actuals with 2022/23 Unaudited Actuals Beginning Balances**

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,330,844								\$ 1,330,844
8100-8299 - Federal	\$ 48,431								\$ 48,431
8300-8599 - State	\$ 222,300			\$ 1,636,478					\$ 1,858,778
8600-8799 - Local	\$ 356,277	\$ 16,784	\$ 5,238	\$ (15,492)	\$ 39,753	\$ 28,722	\$ 53,024	\$ 121,499	\$ 484,306
<b>TOTAL REVENUE</b>	<b>\$ 1,957,852</b>	<b>\$ 16,784</b>	<b>\$ 5,238</b>	<b>\$ 1,620,987</b>	<b>\$ 39,753</b>	<b>\$ 28,722</b>	<b>\$ 53,024</b>	<b>\$ 121,499</b>	<b>\$ 2,101,372</b>
1000-Certificated Salaries	\$ 909,080								\$ 909,080
2000-Classified Salaries	\$ 254,733								\$ 254,733
3000-Benefits	\$ 462,998								\$ 462,998
4000-Books & Supplies	\$ 55,163								\$ 55,163
5000-Service&Operating	\$ 502,159		\$ 5,235	\$ 190,307		\$ 2,587	\$ 7,294	\$ 9,881	\$ 707,582
6000-Capital Outlay	\$ -								\$ -
7100-7200-Other out go	\$ 99,764								\$ 99,764
7300-Indirects	\$ -					\$ -			\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,283,897</b>	<b>\$ -</b>	<b>\$ 5,235</b>	<b>\$ 190,307</b>	<b>\$ -</b>	<b>\$ 2,587</b>	<b>\$ 7,294</b>		<b>\$ 2,479,439</b>
OTHER SOURCES:									
89XX TRANS IN	\$ 63,564	\$ 20,000							\$ 83,564
76XX TRANS OUT	\$ (20,000)				\$ (63,564)			\$ (63,564)	\$ (83,564)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ (0)					\$ -		\$ -	\$ (0)
<b>TOTAL OTHER</b>	<b>\$ 43,564</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,564)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,564)</b>	<b>\$ -</b>
NET INCR/DECR TO FUND BALANCE	\$ (282,481)	\$ 36,784	\$ 3	\$ 1,430,679	\$ (23,811)	\$ 26,135	\$ 45,729	\$ 48,053	\$ 1,233,038
ACTUAL BEG. FUND BALANCE	\$ 1,333,153	\$ 363,536	\$ 11	\$ 23,870	\$ 74,106	\$ 251,461	\$ 719,034	\$ 1,044,600	\$ 2,765,170
END FUND BALANCE	\$ 1,050,672	\$ 400,319	\$ 14	\$ 1,454,550	\$ 50,295	\$ 277,596	\$ 764,763	\$ 1,092,654	\$ 3,998,208
	FUND 17 - REU	\$ 115,195							
	FUND 17 - UNREST.	\$ 285,124							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 115,194.87								

2023/24 Unaudited Actuals - Revenue Variances								
	2023/24			23/24 Est. Actuals		2023/24		
	Estimated Actuals			to Unaudited Actuals		Unaudited Actuals		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>8000-8099 - LCFF/Property Tax</b>	1,324,923	-	1,324,923			1,330,844	-	1,330,844
1.) Property Tax True Up				5,921				
<b>8100-8299 - Federal</b>	645	49,286	49,931			645	47,786	48,431
1.) Defer 3327 Revenue					(1,500)			
<b>8300-8599 - State</b>	25,306	187,064	212,370			30,344	191,955	222,300
1.) Lottery True Up at year-end				5,038	4,960			
2.) Miscellaneous					(68)			
<b>8600-8799 - Local</b>	144,368	174,147	318,515			171,668	184,609	356,277
1.) Add'l Small Schools Pool Reimbursement (SpEd)					4,698			
2.) Parent Club donation for pump on field					5,474			
3.) Interest Earned				4,700				
4.) Fair Market Value Adjustment				22,599				
3.) Miscellaneous					291			
<b>TOTAL REVENUE</b>	<b>1,495,242</b>	<b>410,497</b>	<b>1,905,739</b>	<b>38,259</b>	<b>13,854</b>	<b>1,533,501</b>	<b>424,351</b>	<b>1,957,852</b>

2023/24 Unaudited Actuals - Expenditure Variances								
	2023/24			23/24 Est. Actuals		2023/24		
	Estimated Actuals			to Unaudited Actuals		Unaudited Actuals		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>1000-Certificated Salaries</b>	767,252	134,605	901,856			771,523	137,557	909,080
1.) Final Salaries				4,271	2,952			
<b>2000-Classified Salaries</b>	223,733	34,812	258,545			219,274	35,459	254,733
1.) Final Salaries				(4,459)	647			
<b>3000-Benefits</b>	358,227	102,902	461,129			360,245	102,753	462,998
1.) Final Salaries				2,018	(149)			
<b>4000-Books &amp; Supplies</b>	54,050	34,335	88,385			30,980	24,183	55,163
1.) Meal service under budget				(3,779)				
2.) Unrealized Costs in Unrestricted				(19,291)				
3.) Unrealized Costs in Restricted					(5,890)			
4.) Donation/9009 Funds Carryover					(4,262)			
<b>5000-Service&amp;Operating</b>	315,078	232,350	547,428			279,870	222,289	502,159
1.) Reduction to maintenance budget				(18,920)				
2.) Unrealized Costs in Unrestricted				(16,288)				
3.) Unrealized Costs in Restricted					(10,061)			
<b>TOTAL EXPENDITURES</b>	<b>1,718,340</b>	<b>539,004</b>	<b>2,257,344</b>	<b>(56,448)</b>	<b>(16,762)</b>	<b>1,661,892</b>	<b>522,241</b>	<b>2,184,133</b>

**2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances**

**GENERAL FUND 01 - DETAILS - BY RESOURCE**

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED			
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	1,397	-	2,427	23,511	-
8300-8599 - State	-	9,209	11,355	-	-	50,000	-	-	35,667
8600-8799 - Local	91,222	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>91,222</b>	<b>9,209</b>	<b>11,355</b>	<b>16,151</b>	<b>1,397</b>	<b>50,000</b>	<b>2,427</b>	<b>23,511</b>	<b>35,667</b>
1000-Certificated Salaries	47,239	-	-	12,469	-	12,198	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	16,970	-
3000-Benefits	5,359	-	-	2,808	-	417	-	5,530	-
4000-Books & Supplies	1,000	-	-	-	-	735	-	-	35,667
5000-Service&Operating	177,525	9,209	27,000	-	1,397	36,650	2,325	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	55,000	-	-	-	-	-	-	-	-
7300-Indirects	5,332	-	-	874	-	-	102	1,011	-
<b>TOTAL EXPENDITURES</b>	<b>291,455</b>	<b>9,209</b>	<b>27,000</b>	<b>16,151</b>	<b>1,397</b>	<b>50,000</b>	<b>2,427</b>	<b>23,511</b>	<b>35,667</b>
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	200,233	-	-	-	-	-	-	-	-
TOTAL OTHER	200,233	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(15,645)	-	-	-	-	-	-
PROJECTED BEG. FUND BALANCE	-	6,540	25,849	-	-	-	-	-	-
END FUND BALANCE	-	6,540	10,204	-	-	-	-	-	-

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	RESTRICTED						UNRESTRICTED		
	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	23,114	26,547	1,324,577
8100-8299 - Federal	-	-	-	-	-	-	-	-	-
8300-8599 - State	7,859	-	14,202	-	80,166	-	-	-	4,334
8600-8799 - Local	-	-	-	-	-	48,646	-	-	25,900
<b>TOTAL REVENUE</b>	<b>7,859</b>	<b>-</b>	<b>14,202</b>	<b>-</b>	<b>80,166</b>	<b>48,646</b>	<b>23,114</b>	<b>26,547</b>	<b>1,354,811</b>
1000-Certificated Salaries	-	-	10,550	-	-	30,160	16,500	10,424	716,959
2000-Classified Salaries	-	-	-	-	-	-	-	-	228,201
3000-Benefits	-	-	2,652	-	80,166	6,808	6,614	2,347	342,328
4000-Books & Supplies	5,250	-	-	-	-	11,776	-	1,000	6,125
5000-Service&Operating	-	-	1,000	-	-	22,527	-	12,776	186,432
6000-Capital Outlay	-	65,572	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	(7,319)
<b>TOTAL EXPENDITURES</b>	<b>5,250</b>	<b>65,572</b>	<b>14,202</b>	<b>-</b>	<b>80,166</b>	<b>71,270</b>	<b>23,114</b>	<b>26,547</b>	<b>1,472,726</b>
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	-	-	73,463
76XX TRANS OUT	-	-	-	-	-	-	-	-	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	(50,000)
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	(200,233)
TOTAL OTHER	-	-	-	-	-	-	-	-	(196,769)
NET INCR/DECR TO FUND BALANCE	2,609	(65,572)	-	-	-	(22,624)	-	-	(314,684)
PROJECTED BEG. FUND BALANCE	60,497	65,572	2,741	212	-	35,864	-	-	738,398
END FUND BALANCE	63,106	-	2,741	212	-	13,240	-	-	423,714

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS			
	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,374,238	-	1,374,238	1,374,238
8100-8299 - Federal	-	-	-	-	-	43,486	43,486	-	43,486
8300-8599 - State	-	-	-	-	19,319	232,111	208,458	23,653	232,111
8600-8799 - Local	-	51,975	-	-	-	217,743	139,868	77,875	217,743
<b>TOTAL REVENUE</b>	-	<b>51,975</b>	-	-	<b>19,319</b>	<b>1,867,578</b>	<b>391,812</b>	<b>1,475,766</b>	<b>1,867,578</b>
1000-Certificated Salaries	-	7,200	-	-	-	863,698	112,616	751,082	863,698
2000-Classified Salaries	-	-	-	-	-	245,172	16,970	228,201	245,172
3000-Benefits	-	475	-	-	-	455,505	103,740	351,765	455,505
4000-Books & Supplies	-	19,478	-	-	12,202	93,233	54,428	38,805	93,233
5000-Service&Operating	50,000	16,593	1,050	-	14,121	558,605	277,633	280,972	558,605
6000-Capital Outlay	-	-	-	-	-	65,572	65,572	-	65,572
7100-7200-Other out go	-	-	-	-	-	55,000	55,000	-	55,000
7300-Indirects	-	-	-	-	-	-	7,319	(7,319)	-
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>43,746</b>	<b>1,050</b>	-	<b>26,323</b>	<b>2,336,783</b>	<b>693,277</b>	<b>1,643,507</b>	<b>2,336,783</b>
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	73,463	-	73,463	73,463
76XX TRANS OUT	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	50,000	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	200,233	(200,233)	-
TOTAL OTHER	50,000	-	-	-	-	53,463	200,233	(146,769)	53,463
NET INCR/DECR TO FUND BALANCE	-	8,229	(1,050)	-	(7,004)	(415,742)	(101,232)	(314,510)	(415,742)
PROJECTED BEG. FUND BALANCE	-	-	4,179	8,318	102,501	1,050,672	197,275	853,397	1,050,672
END FUND BALANCE	-	8,229	3,129	8,318	95,497	634,930	96,043	538,887	634,930



2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances									
	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01 GENERAL	Fund 17 SPECIAL RESERVE	Fund 25 CAP. FAC.	Fund 35 Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FUNDATION RS# 9067 FLEX ACCT.	FUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,374,238								\$ 1,374,238
8100-8299 - Federal	\$ 43,486								\$ 43,486
8300-8599 - State	\$ 232,111								\$ 232,111
8600-8799 - Local	\$ 217,743	\$ 4,000	\$ 4,200	\$ 5,000	\$ 36,000			\$ 36,000	\$ 266,943
<b>TOTAL REVENUE</b>	<b>\$ 1,867,578</b>	<b>\$ 4,000</b>	<b>\$ 4,200</b>	<b>\$ 5,000</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ 1,911,778</b>
1000-Certificated Salaries	\$ 863,698								\$ 863,698
2000-Classified Salaries	\$ 245,172								\$ 245,172
3000-Benefits	\$ 455,505								\$ 455,505
4000-Books & Supplies	\$ 93,233								\$ 93,233
5000-Service&Operating	\$ 558,605			\$ 1,533,348				\$ -	\$ 2,091,953
6000-Capital Outlay	\$ 65,572								\$ 65,572
7100-7200-Other out go	\$ 55,000								\$ 55,000
7300-Indirects	\$ -					\$ -			\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,336,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,533,348</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,870,132</b>
OTHER SOURCES:									
89XX TRANS IN	\$ 73,463	\$ 20,000							\$ 93,463
76XX TRANS OUT	\$ (20,000)				\$ (73,463)			\$ (73,463)	\$ (93,463)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
<b>TOTAL OTHER</b>	<b>\$ 53,463</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (73,463)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (73,463)</b>	<b>\$ -</b>
NET INCR/DECR TO FUND BALANCE	\$ (415,742)	\$ 24,000	\$ 4,200	\$ (1,528,348)	\$ (37,463)	\$ -	\$ -	\$ (37,463)	\$ (1,953,354)
ACTUAL BEG. FUND BALANCE	\$ 1,050,672	\$ 400,319	\$ 14	\$ 1,454,550	\$ 50,295	\$ 277,596	\$ 764,763	\$ 1,092,654	\$ 3,998,208
END FUND BALANCE	\$ 634,930	\$ 424,319	\$ 4,214	\$ (73,798.88)	\$ 12,832	\$ 277,596	\$ 764,763	\$ 1,055,190	\$ 2,044,854
	FUND 17 - REU	\$ 117,839							
	FUND 17 - UNREST.	\$ 306,480							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 117,839.17								

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2023/24 Unaudited Actuals w/ 2022/23 Unaudited Actuals Ending Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
<b>Revenue</b>												
8699	-	-	50,728	20,074	1,310	1,773	1,195	1,375	1,078	968	78,501	
8990	-	-	236	-	-	-	-	-	-	-	236	
8980	-	-	-	-	-	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>50,964</b>	<b>20,074</b>	<b>1,310</b>	<b>1,773</b>	<b>1,195</b>	<b>1,375</b>	<b>1,078</b>	<b>968</b>	<b>78,737</b>	
<b>Expense</b>												
1000	-	-	32,271	-	-	-	-	-	-	-	32,271	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	7,267	-	-	-	-	-	-	-	7,267	
4000	95	2,197	618	1,059	1,111	1,209	473	1,312	1,213	568	9,855	
5000	-	240	200	19,474	-	615	325	500	175	-	21,529	
6000	-	-	-	-	-	-	-	-	-	-	-	
<b>Expense Total</b>	<b>95</b>	<b>2,437</b>	<b>40,356</b>	<b>20,532</b>	<b>1,111</b>	<b>1,824</b>	<b>798</b>	<b>1,812</b>	<b>1,388</b>	<b>568</b>	<b>70,922</b>	
<b>Difference</b>	<b>(95)</b>	<b>(2,437)</b>	<b>10,608</b>	<b>(459)</b>	<b>199</b>	<b>(51)</b>	<b>397</b>	<b>(437)</b>	<b>(310)</b>	<b>400</b>	<b>7,815</b>	
<b>Beginning Balance</b>	<b>261</b>	<b>17,855</b>	<b>-</b>	<b>570</b>	<b>1,229</b>	<b>1,319</b>	<b>1,319</b>	<b>1,548</b>	<b>3,037</b>	<b>912</b>	<b>28,049</b>	
<b>Ending Balance</b>	<b>166.16</b>	<b>15,418.61</b>	<b>10,607.86</b>	<b>111.24</b>	<b>1,427.60</b>	<b>1,267.42</b>	<b>1,715.25</b>	<b>1,111.17</b>	<b>2,726.45</b>	<b>1,312.28</b>	<b>35,864.03</b>	

2024/25 Adopted Budget w/ 2023/24 Unaudited Actuals Ending Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
<b>Revenue</b>												
8699	-	-	27,378	15,000	1,204	1,204	965	965	965	965	48,646	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>27,378</b>	<b>15,000</b>	<b>1,204</b>	<b>1,204</b>	<b>965</b>	<b>965</b>	<b>965</b>	<b>965</b>	<b>48,646</b>	
<b>Expense</b>												
1000	-	-	30,160	-	-	-	-	-	-	-	30,160	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	6,808	-	-	-	-	-	-	-	6,808	
4000	-	2,306	500	600	1,274	1,546	1,204	1,209	2,146	989	11,776	
5000	-	6,000	-	14,400	500	646	263	525	193	-	22,527	
6000	-	-	-	-	-	-	-	-	-	-	-	
<b>Expense Total</b>	<b>-</b>	<b>8,306</b>	<b>37,468</b>	<b>15,000</b>	<b>1,774</b>	<b>2,192</b>	<b>1,467</b>	<b>1,734</b>	<b>2,339</b>	<b>989</b>	<b>71,270</b>	
<b>Difference</b>	<b>-</b>	<b>(8,306)</b>	<b>(10,090)</b>	<b>-</b>	<b>(570)</b>	<b>(988)</b>	<b>(502)</b>	<b>(769)</b>	<b>(1,374)</b>	<b>(24)</b>	<b>(22,624)</b>	
<b>Beginning Balance</b>	<b>166</b>	<b>15,419</b>	<b>10,608</b>	<b>111</b>	<b>1,428</b>	<b>1,267</b>	<b>1,715</b>	<b>1,111</b>	<b>2,726</b>	<b>1,312</b>	<b>35,864</b>	
<b>Ending Balance</b>	<b>166</b>	<b>7,112</b>	<b>518</b>	<b>111</b>	<b>857</b>	<b>279</b>	<b>1,214</b>	<b>342</b>	<b>1,352</b>	<b>1,288</b>	<b>13,240</b>	

**2023/24 HAPPY VALLEY Unaudited Actuals with 2022/23 Unaudited Actuals Beginning Balances**

	2023/24			2024/25			2025/26			2026/27		
	Unaudited Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,330,844	-	1,330,844	1,374,238	-	1,374,238	1,424,304	-	1,424,304	1,478,337	-	1,478,337
8100-8299 - Federal	645	47,786	48,431	-	43,486	43,486	-	43,486	43,486	-	43,486	43,486
8300-8599 - State	30,344	191,955	222,300	23,653	208,458	232,111	24,659	176,836	201,495	25,688	181,050	206,738
8600-8799 - Local	171,668	184,609	356,277	77,875	139,868	217,743	77,875	91,222	169,097	77,875	91,222	169,097
<b>TOTAL REVENUE</b>	<b>1,533,501</b>	<b>424,351</b>	<b>1,957,852</b>	<b>1,475,766</b>	<b>391,812</b>	<b>1,867,578</b>	<b>1,526,838</b>	<b>311,544</b>	<b>1,838,382</b>	<b>1,581,900</b>	<b>315,758</b>	<b>1,897,658</b>
1000-Certificated Salaries	771,523	137,557	909,080	751,082	112,616	863,698	758,747	82,456	841,203	769,122	82,456	851,578
2000-Classified Salaries	219,274	35,459	254,733	228,201	16,970	245,172	229,626	16,970	246,597	230,695	16,970	247,665
3000-Benefits	360,245	102,753	462,998	351,765	103,740	455,505	354,277	100,620	454,897	357,241	104,477	461,718
4000-Books & Supplies	30,980	24,183	55,163	38,805	54,428	93,233	40,745	7,334	48,079	42,782	7,701	50,483
5000-Service&Operating	279,870	222,289	502,159	280,972	277,633	558,605	290,342	224,796	515,138	303,685	216,203	519,888
6000-Capital Outlay	-	-	-	-	65,572	65,572	-	-	-	-	-	-
7100-7200-Other out go	-	99,764	99,764	-	55,000	55,000	-	55,000	55,000	-	55,000	55,000
7300-Indirects	(9,783)	9,783	-	(7,319)	7,319	-	(7,319)	7,319	-	(7,319)	7,319	-
<b>TOTAL EXPENDITURES</b>	<b>1,652,109</b>	<b>631,789</b>	<b>2,283,897</b>	<b>1,643,507</b>	<b>693,277</b>	<b>2,336,783</b>	<b>1,666,419</b>	<b>494,494</b>	<b>2,160,913</b>	<b>1,696,207</b>	<b>490,126</b>	<b>2,186,333</b>
OTHER SOURCES:												
89XX TRANS IN	63,564	-	63,564	73,463	-	73,463	78,170	-	78,170	324,347	-	324,347
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	(236)	236	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(173,552)	173,552	-	(200,233)	200,233	-	(173,084)	173,084	-	(177,153)	177,153	-
<b>TOTAL OTHER</b>	<b>(130,224)</b>	<b>173,788</b>	<b>43,564</b>	<b>(146,769)</b>	<b>200,233</b>	<b>53,463</b>	<b>(94,914)</b>	<b>173,084</b>	<b>78,170</b>	<b>147,194</b>	<b>177,153</b>	<b>324,347</b>
NET INCR/DECR TO FUND BALANCE	<b>(248,596)</b>	<b>(33,886)</b>	<b>(282,481)</b>	<b>(314,510)</b>	<b>(101,232)</b>	<b>(415,742)</b>	<b>(234,495)</b>	<b>(9,867)</b>	<b>(244,362)</b>	<b>32,887</b>	<b>2,785</b>	<b>35,672</b>
ACTUAL BEG. FUND BALANCE	1,102,228	230,925	1,333,153	853,397	197,275	1,050,672	538,887	96,043	634,930	304,392	86,176	390,568
END FUND BALANCE	853,633	197,039	1,050,672	538,887	96,043	634,930	304,392	86,176	390,568	337,279	88,961	426,240

**(REU): 115,195**

**117,839**

**108,046**

**109,317**

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)	54.30%
	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.	exempt
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	(\$40,670.17)
	Adjusted Appropriations Limit	\$1,414,351.44
	Appropriations Subject to Limit	\$1,414,351.44
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.03%
	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 11, 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:

Rebecca Olker  
\_\_\_\_\_  
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For School District:

Michelle Stewart  
\_\_\_\_\_  
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Superintendent/Principal  
\_\_\_\_\_  
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Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,330,843.79	0.00	1,330,843.79	1,374,238.00	0.00	1,374,238.00	3.3%
2) Federal Revenue		8100-8299	644.99	47,786.00	48,430.99	0.00	43,486.00	43,486.00	-10.2%
3) Other State Revenue		8300-8599	30,344.16	191,955.45	222,299.61	23,653.00	208,458.13	232,111.13	4.4%
4) Other Local Revenue		8600-8799	171,667.91	184,609.47	356,277.38	77,875.00	139,867.98	217,742.98	-38.9%
5) TOTAL, REVENUES			1,533,500.85	424,350.92	1,957,851.77	1,475,766.00	391,812.11	1,867,578.11	-4.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	771,523.10	137,556.77	909,079.87	751,082.19	112,615.57	863,697.76	-5.0%
2) Classified Salaries		2000-2999	219,274.12	35,458.50	254,732.62	228,201.16	16,970.34	245,171.50	-3.8%
3) Employee Benefits		3000-3999	360,244.88	102,753.43	462,998.31	351,764.73	103,740.08	455,504.81	-1.6%
4) Books and Supplies		4000-4999	30,980.30	24,183.13	55,163.43	38,804.68	54,427.84	93,232.52	69.0%
5) Services and Other Operating Expenditures		5000-5999	279,869.61	222,289.48	502,159.09	280,972.39	277,632.51	558,604.90	11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	99,764.04	99,764.04	0.00	55,000.00	55,000.00	-44.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,783.18)	9,783.18	0.00	(7,318.63)	7,318.63	0.00	0.0%
9) TOTAL, EXPENDITURES			1,652,108.83	631,788.53	2,283,897.36	1,643,506.52	693,276.97	2,336,783.49	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(118,607.98)	(207,437.61)	(326,045.59)	(167,740.52)	(301,464.86)	(469,205.38)	43.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,564.10	0.00	63,564.10	73,463.40	0.00	73,463.40	15.6%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(173,787.68)	173,787.68	0.00	(200,232.53)	200,232.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(130,223.58)	173,787.68	43,564.10	(146,769.13)	200,232.53	53,463.40	22.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(248,831.56)	(33,649.93)	(282,481.49)	(314,509.65)	(101,232.33)	(415,741.98)	47.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%
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)			1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%
2) Ending Balance, June 30 (E + F1e)			853,396.78	197,275.22	1,050,672.00	538,887.13	96,042.89	634,930.02	-39.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	197,275.22	197,275.22	0.00	96,042.89	96,042.89	-51.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	853,396.78	0.00	853,396.78	538,887.13	0.00	538,887.13	-36.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	928,584.21	210,760.20	1,139,344.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,165.24)	0.00	(32,165.24)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	9,695.55	140,334.28	150,029.83				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			906,114.52	351,094.48	1,257,209.00				
<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	52,717.74	118,143.74	170,861.48				
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	35,675.52	35,675.52				
6) TOTAL, LIABILITIES			52,717.74	153,819.26	206,537.00				
<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)			853,396.78	197,275.22	1,050,672.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,030.00	0.00	23,030.00	23,114.00	0.00	23,114.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,674.00	0.00	5,674.00	5,901.00	0.00	5,901.00	4.0%
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	1,201,588.05	0.00	1,201,588.05	1,244,325.00	0.00	1,244,325.00	3.6%
Unsecured Roll Taxes		8042	23,847.85	0.00	23,847.85	24,658.00	0.00	24,658.00	3.4%
Prior Years' Taxes		8043	2,828.89	0.00	2,828.89	2,365.00	0.00	2,365.00	-16.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		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			1,330,843.79	0.00	1,330,843.79	1,374,238.00	0.00	1,374,238.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,330,843.79	0.00	1,330,843.79	1,374,238.00	0.00	1,374,238.00	3.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	16,151.00	16,151.00	0.00	16,151.00	16,151.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	1,397.00	1,397.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		(100.00)	(100.00)		0.00	0.00	-100.0%
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		1,937.00	1,937.00		2,427.00	2,427.00	25.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	644.99	29,798.00	30,442.99	0.00	23,511.00	23,511.00	-22.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>644.99</b>	<b>47,786.00</b>	<b>48,430.99</b>	<b>0.00</b>	<b>43,486.00</b>	<b>43,486.00</b>	<b>-10.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,116.00	0.00	4,116.00	4,334.00	0.00	4,334.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	26,228.16	13,579.81	39,807.97	19,319.00	7,859.00	27,178.00	-31.7%
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									
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
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	0.00	178,375.64	178,375.64	0.00	200,599.13	200,599.13	12.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>30,344.16</b>	<b>191,955.45</b>	<b>222,299.61</b>	<b>23,653.00</b>	<b>208,458.13</b>	<b>232,111.13</b>	<b>4.4%</b>
<b>OTHER LOCAL REVENUE</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	51,876.00	0.00	51,876.00	51,975.00	0.00	51,975.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	42,984.43	0.00	42,984.43	15,000.00	0.00	15,000.00	-65.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,599.33	0.00	22,599.33	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	900.00	0.00	900.00	900.00	0.00	900.00	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	53,308.15	78,500.97	131,809.12	10,000.00	48,645.98	58,645.98	-55.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		106,108.50	106,108.50		91,222.00	91,222.00	-14.0%
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			171,667.91	184,609.47	356,277.38	77,875.00	139,867.98	217,742.98	-38.9%
TOTAL, REVENUES			1,533,500.85	424,350.92	1,957,851.77	1,475,766.00	391,812.11	1,867,578.11	-4.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	598,485.02	131,961.01	730,446.03	576,313.72	107,856.47	684,170.19	-6.3%
Certificated Pupil Support Salaries		1200	0.00	5,595.76	5,595.76	0.00	4,759.10	4,759.10	-15.0%
Certificated Supervisors' and Administrators' Salaries		1300	173,038.08	0.00	173,038.08	174,768.47	0.00	174,768.47	1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			771,523.10	137,556.77	909,079.87	751,082.19	112,615.57	863,697.76	-5.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	57,424.61	35,458.50	92,883.11	64,640.80	16,970.34	81,611.14	-12.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	159,666.72	0.00	159,666.72	161,278.56	0.00	161,278.56	1.0%
Other Classified Salaries		2900	2,182.79	0.00	2,182.79	2,281.80	0.00	2,281.80	4.5%
TOTAL, CLASSIFIED SALARIES			219,274.12	35,458.50	254,732.62	228,201.16	16,970.34	245,171.50	-3.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	145,063.03	88,474.60	233,537.63	142,310.78	91,779.55	234,090.33	0.2%
PERS		3201-3202	42,699.26	3,650.70	46,349.96	43,131.92	3,746.64	46,878.56	1.1%
OASDI/Medicare/Alternative		3301-3302	27,378.11	7,219.34	34,597.45	27,806.32	5,606.10	33,412.42	-3.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	126,379.16	0.00	126,379.16	119,960.02	0.00	119,960.02	-5.1%
Unemployment Insurance		3501-3502	475.43	86.46	561.89	470.84	66.11	536.95	-4.4%
Workers' Compensation		3601-3602	18,249.89	3,322.33	21,572.22	18,084.85	2,541.68	20,626.53	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>360,244.88</b>	<b>102,753.43</b>	<b>462,998.31</b>	<b>351,764.73</b>	<b>103,740.08</b>	<b>455,504.81</b>	<b>-1.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,698.88	2,698.88	0.00	5,250.00	5,250.00	94.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,951.63	19,241.11	50,192.74	36,908.68	49,177.84	86,086.52	71.5%
Noncapitalized Equipment		4400	0.00	2,243.14	2,243.14	1,896.00	0.00	1,896.00	-15.5%
Food		4700	28.67	0.00	28.67	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>30,980.30</b>	<b>24,183.13</b>	<b>55,163.43</b>	<b>38,804.68</b>	<b>54,427.84</b>	<b>93,232.52</b>	<b>69.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	75,244.23	75,244.23	0.00	125,075.00	125,075.00	66.2%
Travel and Conferences		5200	2,394.91	1,851.00	4,245.91	1,500.00	2,325.00	3,825.00	-9.9%
Dues and Memberships		5300	3,794.72	0.00	3,794.72	4,000.00	0.00	4,000.00	5.4%
Insurance		5400 - 5450	26,481.33	0.00	26,481.33	21,000.00	0.00	21,000.00	-20.7%
Operations and Housekeeping Services		5500	58,275.34	10,888.92	69,164.26	63,700.28	14,650.00	78,350.28	13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,419.86	0.00	25,419.86	29,120.93	0.00	29,120.93	14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	153,777.76	134,305.33	288,083.09	151,910.47	135,582.51	287,492.98	-0.2%
Communications		5900	9,725.69	0.00	9,725.69	9,740.71	0.00	9,740.71	0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>279,869.61</b>	<b>222,289.48</b>	<b>502,159.09</b>	<b>280,972.39</b>	<b>277,632.51</b>	<b>558,604.90</b>	<b>11.2%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
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	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)	
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			0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
<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	96,939.00	96,939.00	0.00	55,000.00	55,000.00	-43.3%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	2,825.04	2,825.04	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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	99,764.04	99,764.04	0.00	55,000.00	55,000.00	-44.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,783.18)	9,783.18	0.00	(7,318.63)	7,318.63	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,783.18)	9,783.18	0.00	(7,318.63)	7,318.63	0.00	0.0%
TOTAL, EXPENDITURES			1,652,108.83	631,788.53	2,283,897.36	1,643,506.52	693,276.97	2,336,783.49	2.3%
<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	63,564.10	0.00	63,564.10	73,463.40	0.00	73,463.40	15.6%
(a) TOTAL, INTERFUND TRANSFERS IN			63,564.10	0.00	63,564.10	73,463.40	0.00	73,463.40	15.6%
<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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(173,551.80)	173,551.80	0.00	(200,232.53)	200,232.53	0.00	0.0%
Contributions from Restricted Revenues		8990	(235.88)	235.88	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(173,787.68)	173,787.68	0.00	(200,232.53)	200,232.53	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(130,223.58)	173,787.68	43,564.10	(146,769.13)	200,232.53	53,463.40	22.7%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,330,843.79	0.00	1,330,843.79	1,374,238.00	0.00	1,374,238.00	3.3%
2) Federal Revenue		8100-8299	644.99	47,786.00	48,430.99	0.00	43,486.00	43,486.00	-10.2%
3) Other State Revenue		8300-8599	30,344.16	191,955.45	222,299.61	23,653.00	208,458.13	232,111.13	4.4%
4) Other Local Revenue		8600-8799	171,667.91	184,609.47	356,277.38	77,875.00	139,867.98	217,742.98	-38.9%
5) TOTAL, REVENUES			1,533,500.85	424,350.92	1,957,851.77	1,475,766.00	391,812.11	1,867,578.11	-4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		929,554.39	414,578.46	1,344,132.85	929,293.85	483,799.48	1,413,093.33	5.1%
2) Instruction - Related Services	2000-2999		333,394.89	14,154.00	347,548.89	326,423.90	15,256.00	341,679.90	-1.7%
3) Pupil Services	3000-3999		26,372.39	70,703.09	97,075.48	50,702.85	46,319.86	97,022.71	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		232,874.32	14,186.18	247,060.50	223,651.20	11,944.63	235,595.83	-4.6%
8) Plant Services	8000-8999		129,912.84	18,402.76	148,315.60	113,434.72	80,957.00	194,391.72	31.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	99,764.04	99,764.04	0.00	55,000.00	55,000.00	-44.9%
10) TOTAL, EXPENDITURES			1,652,108.83	631,788.53	2,283,897.36	1,643,506.52	693,276.97	2,336,783.49	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(118,607.98)	(207,437.61)	(326,045.59)	(167,740.52)	(301,464.86)	(469,205.38)	43.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,564.10	0.00	63,564.10	73,463.40	0.00	73,463.40	15.6%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(173,787.68)	173,787.68	0.00	(200,232.53)	200,232.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(130,223.58)	173,787.68	43,564.10	(146,769.13)	200,232.53	53,463.40	22.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(248,831.56)	(33,649.93)	(282,481.49)	(314,509.65)	(101,232.33)	(415,741.98)	47.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,102,228.34	230,925.15	1,333,153.49	853,396.78	197,275.22	1,050,672.00	-21.2%
2) Ending Balance, June 30 (E + F1e)			853,396.78	197,275.22	1,050,672.00	538,887.13	96,042.89	634,930.02	-39.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	197,275.22	197,275.22	0.00	96,042.89	96,042.89	-51.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	853,396.78	0.00	853,396.78	538,887.13	0.00	538,887.13	-36.9%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	60,496.69	63,105.69
6546	Mental Health-Related Services	6,540.03	6,540.03
6547	Special Education Early Intervention Preschool Grant	25,848.83	10,203.83
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	65,572.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,741.17	2,741.17
7311	Classified School Employee Professional Development Block Grant	212.47	212.47
9010	Other Restricted Local	35,864.03	13,239.70
Total, Restricted Balance		197,275.22	96,042.89

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	16,783.65	4,000.00	-76.2%
5) TOTAL, REVENUES			16,783.65	4,000.00	-76.2%
<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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,783.65	4,000.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,783.65	24,000.00	-34.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,535.51	400,319.16	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,535.51	400,319.16	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,535.51	400,319.16	10.1%
2) Ending Balance, June 30 (E + F1e)			400,319.16	424,319.16	6.0%
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	285,124.16	306,480.16	7.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	115,195.00	117,839.00	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	411,949.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,629.88)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			400,319.16		
<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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			400,319.16		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,441.97	4,000.00	-72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,341.68	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			16,783.65	4,000.00	-76.2%
TOTAL, REVENUES			16,783.65	4,000.00	-76.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	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	16,783.65	4,000.00	-76.2%
5) TOTAL, REVENUES			16,783.65	4,000.00	-76.2%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,783.65	4,000.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,783.65	24,000.00	-34.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,535.51	400,319.16	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,535.51	400,319.16	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,535.51	400,319.16	10.1%
2) Ending Balance, June 30 (E + F1e)			400,319.16	424,319.16	6.0%
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	285,124.16	306,480.16	7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	115,195.00	117,839.00	2.3%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,237.57	4,200.00	-19.8%
5) TOTAL, REVENUES			5,237.57	4,200.00	-19.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,234.63	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			5,234.63	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2.94	4,200.00	142,757.1%
<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>			2.94	4,200.00	142,757.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10.57	13.51	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10.57	13.51	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.57	13.51	27.8%
2) Ending Balance, June 30 (E + F1e)			13.51	4,213.51	31,088.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13.51	4,213.51	31,088.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.39)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13.51		
<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)			13.51		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	41.55	200.00
Net Increase (Decrease) in the Fair Value of Investments			8662	.02	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	5,196.00	4,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			5,237.57	4,200.00	-19.8%
TOTAL, REVENUES			5,237.57	4,200.00	-19.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,234.63	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,234.63	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,234.63	0.00	-100.0%
<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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,237.57	4,200.00	-19.8%
5) TOTAL, REVENUES			5,237.57	4,200.00	-19.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103.92	0.00	-100.0%
8) Plant Services	8000-8999		5,130.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,234.63	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2.94	4,200.00	142,757.1%
<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>			2.94	4,200.00	142,757.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10.57	13.51	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10.57	13.51	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.57	13.51	27.8%
2) Ending Balance, June 30 (E + F1e)			13.51	4,213.51	31,088.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13.51	4,213.51	31,088.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	13.51	4,213.51
Total, Restricted Balance		13.51	4,213.51

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	1,636,478.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	(15,491.66)	5,000.00	-132.3%
5) TOTAL, REVENUES			1,620,986.67	5,000.00	-99.7%
<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	190,307.22	1,533,348.38	705.7%
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			190,307.22	1,533,348.38	705.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,430,679.45	(1,528,348.38)	-206.8%
<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>			1,430,679.45	(1,528,348.38)	-206.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,870.05	1,454,549.50	5,993.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,870.05	1,454,549.50	5,993.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,870.05	1,454,549.50	5,993.6%
2) Ending Balance, June 30 (E + F1e)			1,454,549.50	(73,798.88)	-105.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,549.50	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(73,798.88)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,522,990.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,996.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,479,994.50		
<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	25,445.00		
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			25,445.00		
<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)			1,454,549.50		
<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	1,636,478.33	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,636,478.33	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,548.38	5,000.00	-81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,040.04)	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			(15,491.66)	5,000.00	-132.3%
TOTAL, REVENUES			1,620,986.67	5,000.00	-99.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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	758.02	0.00	-100.0%
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	189,549.20	1,533,348.38	708.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,307.22	1,533,348.38	705.7%
<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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			190,307.22	1,533,348.38	705.7%
<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%
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%
(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	1,636,478.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	(15,491.66)	5,000.00	-132.3%
5) TOTAL, REVENUES			1,620,986.67	5,000.00	-99.7%
<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		190,307.22	1,533,348.38	705.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			190,307.22	1,533,348.38	705.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,430,679.45	(1,528,348.38)	-206.8%
<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>			1,430,679.45	(1,528,348.38)	-206.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,870.05	1,454,549.50	5,993.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,870.05	1,454,549.50	5,993.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,870.05	1,454,549.50	5,993.6%
2) Ending Balance, June 30 (E + F1e)			1,454,549.50	(73,798.88)	-105.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,549.50	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(73,798.88)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,454,549.50	0.00
Total, Restricted Balance		1,454,549.50	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	121,498.66	36,000.00	-70.4%
5) TOTAL, REVENUES			121,498.66	36,000.00	-70.4%
<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	9,881.10	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			9,881.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			111,617.56	36,000.00	-67.7%
<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	63,564.10	73,463.40	15.6%
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			(63,564.10)	(73,463.40)	15.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,053.46	(37,463.40)	-178.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,044,600.15	1,092,653.61	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,044,600.15	1,092,653.61	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,044,600.15	1,092,653.61	4.6%
2) Ending Balance, June 30 (E + F1e)			1,092,653.61	1,055,190.21	-3.4%
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	1,042,358.63	1,042,358.63	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	50,294.98	12,831.58	-74.5%
Endowment Fund held at County Treasury	0000	9780	50,294.98		
Endowment Fund held at County Treasury	0000	9780		12,831.58	
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	51,756.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,461.15)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,042,358.63		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,092,653.61		
<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)			1,092,653.61		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,225.22	1,000.00	-69.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,110.44	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7,163.00	35,000.00	388.6%
TOTAL, OTHER LOCAL REVENUE			121,498.66	36,000.00	-70.4%
TOTAL, REVENUES			121,498.66	36,000.00	-70.4%
<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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,881.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,881.10	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,881.10	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	63,564.10	73,463.40	15.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,564.10	73,463.40	15.6%
<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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(63,564.10)	(73,463.40)	15.6%

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	121,498.66	36,000.00	-70.4%
5) TOTAL, REVENUES			121,498.66	36,000.00	-70.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		9,881.10	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,881.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			111,617.56	36,000.00	-67.7%
<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	63,564.10	73,463.40	15.6%
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			(63,564.10)	(73,463.40)	15.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,053.46	(37,463.40)	-178.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,044,600.15	1,092,653.61	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,044,600.15	1,092,653.61	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,044,600.15	1,092,653.61	4.6%
2) Ending Balance, June 30 (E + F1e)			1,092,653.61	1,055,190.21	-3.4%
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	1,042,358.63	1,042,358.63	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	50,294.98	12,831.58	-74.5%
Endowment Fund held at County Treasury	0000	9780	50,294.98		
Endowment Fund held at County Treasury	0000	9780		12,831.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,042,358.63	1,042,358.63
Total, Restricted Balance		1,042,358.63	1,042,358.63

State Entitlement Resource Code Revenue Object Local Description	CLASSIFIED SCHOOL EMPLOYEES										TOTALS
	Extended Learning Opportunity Program	Lottery - Alt Ed	RSP	Special Ed Mental Health Services	SE Early Start Preschool	Art, Music, and Instructional Block Grant	Art & Music In Schools Prop 28	DEVELOPMENT BLOCK GRANT	Learning Recovery Emergency Block Grant	LBSBG	
	2600	6300	6500	6546	6547	6762	6770	7311	7435	7510	
	8590	8560	8311/8792	8590	8590	8590		8590	8590	8590	
	2600	3000	1304	0000	0000	0000	0000	0000	0000	0000	
<b>Award</b>											
1. Prior Year restricted Ending Balance	23,140.84	49,615.76	0.00	24,943.57	18,025.75	64,179.00	0.00	212.47	21,126.00	22.00	201,265.39
2. a. Current Year Award	50,000.00	13,579.81	2,729.00	9,181.00	11,323.00	0.00	14,202.00	0.00	0.00	0.00	101,014.81
b. Other Adjustments	0.00	0.00	103,379.50	0.00	0.00	1,393.00	0.00	0.00	21.00	0.00	104,793.50
c. Distribution of Per ADA Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	50,000.00	13,579.81	106,108.50	9,181.00	11,323.00	1,393.00	14,202.00	0.00	21.00	0.00	205,808.31
3. Required Matching Funds/Other	0.00	0.00	170,720.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,720.56
<b>4. Total Available Award</b> (sum lines 1, 2d & 3)	<b>73,140.84</b>	<b>63,195.57</b>	<b>276,829.06</b>	<b>34,124.57</b>	<b>29,348.75</b>	<b>65,572.00</b>	<b>14,202.00</b>	<b>212.47</b>	<b>21,147.00</b>	<b>22.00</b>	<b>577,794.26</b>
<b>Revenues</b>											
5. Cash Received in Current Year	50,000.00	9,771.03	1,010.00	9,181.00	11,323.00	1,393.00	14,202.00	0.00	21.00	0.00	96,901.03
6. Amounts Included inline 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. A. Accounts Receivable (line 2d minus lines 5&6)	0.00	3,808.78	105,098.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,907.28
b. Non current Accounts Receivable	0.00	0.00	(632.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(632.00)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,808.78	105,730.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,539.28
8. Contributed Matching Funds/Other	0.00	0.00	170,720.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,720.56
<b>9. Total Available</b> (sums line 5, 7c & 8)	<b>50,000.00</b>	<b>13,579.81</b>	<b>276,829.06</b>	<b>9,181.00</b>	<b>11,323.00</b>	<b>1,393.00</b>	<b>14,202.00</b>	<b>0.00</b>	<b>21.00</b>	<b>0.00</b>	<b>376,528.87</b>
<b>Expenditures</b>											
10. Donor Authorized Expenditures	73,140.84	2,698.88	276,829.06	27,584.54	3,499.92	0.00	11,460.83	0.00	21,147.00	22.00	416,383.07
11. Non Donor - Authorized Expenditures											0.00
<b>12. Total Expenditures</b> (line 10 plus line 11)	<b>73,140.84</b>	<b>2,698.88</b>	<b>276,829.06</b>	<b>27,584.54</b>	<b>3,499.92</b>	<b>0.00</b>	<b>11,460.83</b>	<b>0.00</b>	<b>21,147.00</b>	<b>22.00</b>	<b>416,383.07</b>
<b>Restricted Ending Balance</b>											
<b>13. Current Year</b>	<b>0.00</b>	<b>60,496.69</b>	<b>0.00</b>	<b>6,540.03</b>	<b>25,848.83</b>	<b>65,572.00</b>	<b>2,741.17</b>	<b>212.47</b>	<b>0.00</b>	<b>0.00</b>	<b>161,411.19</b>

FEDERAL DEFERRED Federal Program Name	IDEA PL94-142	IDEA Mental Health	Title II Quality Teacher	REAP	
<b>Federal Catalog #</b>	<b>84.027</b>	<b>84.027A</b>	<b>84.367</b>		
<b>Resource Code</b>	<b>3310</b>	<b>3327</b>	<b>4035</b>	<b>5811</b>	
<b>Revenue Object</b>	<b>8181</b>	<b>8182</b>	<b>8290</b>	<b>8290</b>	
<b>Local Description</b>	<b>1320</b>	<b>1320</b>	<b>2356</b>	<b>0000</b>	
					<b>TOTALS</b>
<b>Award</b>					
1. Prior Year Carryover	0.00	0.00	0.00	0.00	<b>0.00</b>
2. Current Year Award	16,151.00	1,397.00	1,970.00	29,798.00	<b>19,518.00</b>
3. Required Matching Funds	2,698.24	0.00	0.00	0.00	<b>2,698.24</b>
<b>4. Total Available Award</b> (sum lines 1,2&3)	<b>18,849.24</b>	<b>1,397.00</b>	<b>1,970.00</b>	<b>29,798.00</b>	<b>22,216.24</b>
5. Revenue Deferred from Prior year	0.00	0.00	0.00	0.00	<b>0.00</b>
6. Cash Received in Current Year	0.00	0.00	1,970.00	29,798.00	<b>1,970.00</b>
7. Contributed matching Funds	2,698.24	0.00	0.00	0.00	<b>2,698.24</b>
<b>8. Total Available</b> (sum lines 5,6&7)	<b>2,698.24</b>	<b>0.00</b>	<b>1,970.00</b>	<b>29,798.00</b>	<b>4,668.24</b>
<b>Expenditures</b>					
9. Donor Authorized Expenditures	18,849.24	0.00	1,970.00	29,798.00	<b>20,819.24</b>
10. Non Donor - Authorized Expenditures	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>11. Total Expenditures</b> (line 9 plus line 10)	<b>18,849.24</b>	<b>0.00</b>	<b>1,970.00</b>	<b>29,798.00</b>	<b>20,819.24</b>
12. Amounts included in Line 6 above for prior Year Adjustments	0.00	0.00	0.00	0.00	<b>0.00</b>
13. Calculation of Deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(16,151.00)	0.00	0.00	0.00	<b>(16,151.00)</b>
a. Deferred Revenue	0.00	0.00	0.00	0.00	<b>0.00</b>
b. Accounts Payable	0.00	0.00	0.00	0.00	<b>0.00</b>
c. Accounts Receivable	16,151.00	0.00	0.00	0.00	<b>16,151.00</b>
14. Unused Grant Award Calculation (line 4 minus line 9)	(0.00)	1,397.00	0.00	0.00	<b>1,397.00</b>
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	<b>0.00</b>
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,151.00	0.00	1,970.00	29,798.00	<b>18,121.00</b>

<b>State Deferred</b>	<b>Universal PreKindergarten Plan</b>	
<b>State Program Name</b>		
<b>State ID# If any (or pCA)</b>		<b>25593</b>
<b>Resource Code</b>		<b>6053</b>
<b>Revenue Object</b>		<b>8590</b>
<b>Local Description</b>	<b>6053</b>	
		<b>TOTALS</b>
<b>Award</b>		
1. Prior Year Carryover	51,693.16	<b>51,693.16</b>
2 a. Current Year Award	0.00	<b>0.00</b>
b. Flexibility Transfers	0.00	<b>0.00</b>
c. Distribution of Per ADA allocation	0.00	<b>0.00</b>
d. Adj Curr Yr Award	0.00	<b>0.00</b>
(sum lines 2a,2b &2c		
3. Required Matching Funds/Other		<b>0.00</b>
<b>4.Total Available Award</b>	<b>51,693.16</b>	<b>51,693.16</b>
(sum lines 1,2d & 3)		
<b>Revenues</b>		
5. Revenue Deferred from Prior year	51,693.16	<b>51,693.16</b>
6. Cash Received in Current Year	0.00	<b>0.00</b>
7. Contributed matching Funds	0.00	<b>0.00</b>
<b>8. Total Available</b>	<b>51,693.16</b>	<b>51,693.16</b>
(sum lines 5,6&7)		
<b>Expenditures</b>		
9.Donor Authorized Expenditures	16,017.64	<b>16,017.64</b>
10.Non Donor - Authorized Expenditures		<b>0.00</b>
<b>11. Total Expenditures</b>	<b>16,017.64</b>	<b>16,017.64</b>
(line 9 plus line 10)		
12. Amounts included in Line 6 above for prior Year Adjustments		<b>0.00</b>
13. Calculation of deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	35,675.52	<b>35,675.52</b>
a. Deferred Revenue	35,675.52	<b>35,675.52</b>
b. Accounts Payable	0.00	<b>0.00</b>
c. Accounts Receivable	0.00	<b>0.00</b>
14. Unused Grant Award Calculation (line 4 minus line 9)	35,675.52	<b>35,675.52</b>
15. If Carryover is allowed, enter line 14 amount here	0.00	<b>0.00</b>
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,017.64	<b>16,017.64</b>

	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)	1,323,295.10		1,323,295.10			1,414,351.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	109.38		109.38			115.15
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>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)	115.15		115.15	105.45		105.45
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			115.15			105.45
<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)	5,674.00		5,674.00	5,901.00		5,901.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,201,588.05		1,201,588.05	1,244,325.00		1,244,325.00
5. Unsecured Roll Taxes (Object 8042)	23,847.85		23,847.85	24,658.00		24,658.00
6. Prior Years' Taxes (Object 8043)	2,828.89		2,828.89	2,365.00		2,365.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	51,876.00		51,876.00	51,975.00		51,975.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,285,814.79	0.00	1,285,814.79	1,329,224.00	0.00	1,329,224.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,285,814.79	0.00	1,285,814.79	1,329,224.00	0.00	1,329,224.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			16,291.77			15,577.33
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	16,291.77	0.00	0.00	15,577.33
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	96,905.00		96,905.00	96,989.00		96,989.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	96,905.00	0.00	96,905.00	96,989.00	0.00	96,989.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,957,851.77		1,957,851.77	1,867,578.11		1,867,578.11

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	65,583.76		65,583.76	15,000.00		15,000.00
<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)			1,323,295.10			1,414,351.44
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0528			0.9158
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,455,021.61			1,342,151.57
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			1,285,814.79			1,329,224.00
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)			13,818.00			12,654.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			96,905.00			28,504.90
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			96,905.00			28,504.90
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])			47,923.42			10,993.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,333,738.21			1,340,217.29
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			96,905.00			17,511.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,333,738.21			
b. State Subventions (Line D8)			96,905.00			
c. Less: Excluded Appropriations (Line C23)			16,291.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,414,351.44			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>			(40,670.17)			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b>						
	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		





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	2,303,897.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,617.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,825.04
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				22,825.04
<p>D. Plus additional MOE expenditures:</p>			<p>1000-7143, 7300-7439  minus 8000-8699</p>	0.00
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All		
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				2,230,455.08
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				115.25
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				19,353.19

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.)	1,812,779.64	16,464.85
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)	1,812,779.64	16,464.85
B. Required effort (Line A.2 times 90%)	1,631,501.68	14,818.37
C. Current year expenditures (Line I.E and Line II.B)	2,230,455.08	19,353.19
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>	MOE Met	
<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>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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	909,079.87	301	0.00	303	909,079.87	305	0.00		307	909,079.87	309
2000 - Classified Salaries	254,732.62	311	0.00	313	254,732.62	315	0.00		317	254,732.62	319
3000 - Employee Benefits	462,998.31	321	0.00	323	462,998.31	325	0.00		327	462,998.31	329
4000 - Books, Supplies Equip Replace. (6500)	55,163.43	331	1,721.14	333	53,442.29	335	8,144.75		337	45,297.54	339
5000 - Services . . . & 7300 - Indirect Costs	502,159.09	341	43,712.25	343	458,446.84	345	61,827.21		347	396,619.63	349
<b>TOTAL</b>					<b>2,138,699.93</b>	<b>365</b>			<b>TOTAL</b>	<b>2,068,727.97</b>	<b>369</b>

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	714,667.03	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	92,883.11	380
3. STRS. ....	3101 & 3102	180,811.03	382
4. PERS. ....	3201 & 3202	3,750.80	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	19,602.10	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	96,485.84	385
7. Unemployment Insurance. ....	3501 & 3502	386.06	390
8. Workers' Compensation Insurance. ....	3601 & 3602	14,824.66	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00	
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		1,123,410.63	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). ....		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....			396
14. TOTAL SALARIES AND BENEFITS. ....		1,123,410.63	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. ....		54.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		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) .....	exempt
2. Percentage spent by this district (Part II, Line 15) .....	54.30%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	2,068,727.97
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	exempt
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

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	93,431.14		49,615.76	143,046.90
2. State Lottery Revenue	8560	26,228.16		13,579.81	39,807.97
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)		119,659.30	0.00	63,195.57	182,854.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	5,445.87		2,698.88	8,144.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	11,712.21			11,712.21
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		17,158.08	0.00	2,698.88	19,856.96
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	102,501.22	0.00	60,496.69	162,997.91
<b>D. COMMENTS:</b>					

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.

**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) 82,072.86
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,544,737.94

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.31%

**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. 0.00  
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) 124,418.18
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,562.00



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)	7,822.46
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)	136,802.64
9. Carry-Forward Adjustment (Part IV, Line F)	2,362.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	139,165.47
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,268,888.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	347,548.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	97,046.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	90,193.57
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	27,886.75
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	139,493.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,881.10
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,980,938.88
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	6.91%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	7.03%

**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>	136,802.64
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,122.62)
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 (6.73%) times Part III, Line B19); zero if negative	2,362.83
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.73%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	2,362.83
<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>	2,362.83

Approved indirect cost rate: 6.73%  
Highest rate used in any program: 6.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	17,661.24	1,188.00	6.73%
01	4035	1,851.00	119.00	6.43%
01	5810	27,920.40	1,877.60	6.72%
01	6500	98,047.25	6,598.58	6.73%

	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			0.00			0.00
Work in Progress	178,433.13		178,433.13	195,541.85		373,974.98
Total capital assets not being depreciated	178,433.13	0.00	178,433.13	195,541.85	0.00	373,974.98
Capital assets being depreciated:						
Land Improvements	528,645.00		528,645.00			528,645.00
Buildings	1,048,724.00		1,048,724.00		85,607.52	963,116.48
Equipment			0.00			0.00
Total capital assets being depreciated	1,577,369.00	0.00	1,577,369.00	0.00	85,607.52	1,491,761.48
Accumulated Depreciation for:						
Land Improvements	(233,787.25)		(233,787.25)		22,658.28	(256,445.53)
Buildings	(978,221.81)		(978,221.81)	72,000.65	8,216.21	(914,437.37)
Equipment			0.00			0.00
Total accumulated depreciation	(1,212,009.06)	0.00	(1,212,009.06)	72,000.65	30,874.49	(1,170,882.90)
Total capital assets being depreciated, net excluding lease and subscription assets	365,359.94	0.00	365,359.94	72,000.65	116,482.01	320,878.58
Lease Assets						
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						
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	543,793.07	0.00	543,793.07	267,542.50	116,482.01	694,853.56
<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						
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						
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  
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			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	1,092,852.00		1,092,852.00			1,092,852.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,092,852.00	0.00	1,092,852.00	0.00	0.00	1,092,852.00	0.00
<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

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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,211,270.37	441,774.40	1,653,044.77	214,776.58		1,867,821.35
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	201,391.64	37,203.02	238,594.66	31,000.09		269,594.75
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	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					44,433.39	44,433.39
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,000.00	1,000.00
----	Other Outgo					119,764.04	119,764.04
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,283.83		1,283.83
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,412,662.01	478,977.42	1,891,639.43	247,060.50	165,197.43	2,303,897.36

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,172,878.80	18,512.07	0.00	0.00	19,879.50	0.00	0.00			0.00	0.00	1,211,270.37
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	171,254.05	0.00	0.00	0.00	22,632.59	7,505.00	0.00			0.00	0.00	201,391.64
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	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		1,344,132.85	18,512.07	0.00	0.00	42,512.09	7,505.00	0.00	0.00	0.00	0.00	0.00	1,412,662.01

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	300,231.35	141,543.05	0.00	441,774.40
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	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	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)	31,430.47	5,772.55	0.00	37,203.02
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)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>331,661.82</b>	<b>147,315.60</b>	<b>0.00</b>	<b>478,977.42</b>



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)	90,193.57
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	27,886.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	124,418.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,562.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	247,060.50
<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)	1,412,662.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	478,977.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,891,639.43
<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)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	9,881.10
5	Total Direct Charged Costs in Other Funds	9,881.10
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	1,901,520.53
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	12.99%

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)	44,433.39				44,433.39
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,000.00		1,000.00
Other Outgo (Objects 1000 - 7999)				119,764.04	119,764.04
<b>Total Other Costs</b>	44,433.39	0.00	1,000.00	119,764.04	165,197.43

**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>	224.00	0.00	328,812.82	2,625.00	147,315.60	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	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>							
<b>Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	6.40		6.40	6.40	12.26		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
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)	.67		.67	.67	.50		
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	7.07	0.00	7.07	7.07	12.76	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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,564.10	20,000.00		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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
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						63,564.10		
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								
Other Sources/Uses 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				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	83,564.10	83,564.10	0.00	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
<b>UNDUPLICATED PUPIL COUNT</b>									15.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	64,153.57		64,153.57
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,829.25		10,829.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,284.99		3,284.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	123,123.83		123,123.83
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	0.00	0.00	0.00	0.00	0.00	201,391.64	0.00	201,391.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,786.58		7,786.58
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	37,203.00							37,203.00
	Total Indirect Costs and PCR Allocations	37,203.00	0.00	0.00	0.00	0.00	7,786.58	0.00	44,989.58
	TOTAL COSTS	37,203.00	0.00	0.00	0.00	0.00	209,178.22	0.00	246,381.22
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	14,414.99		14,414.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,246.25		3,246.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	17,661.24	0.00	17,661.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,188.00		1,188.00
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	1,188.00	0.00	1,188.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	18,849.24	0.00	18,849.24
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,698.24
	TOTAL COSTS								16,151.00
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,738.58		49,738.58



**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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	7,583.00		7,583.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,284.99		3,284.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	123,123.83		123,123.83
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	0.00	0.00	0.00	0.00	0.00	183,730.40	0.00	183,730.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,598.58		6,598.58
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	37,203.00							37,203.00
	Total Indirect Costs and PCR Allocations	37,203.00	0.00	0.00	0.00	0.00	6,598.58	0.00	43,801.58
	TOTAL BEFORE OBJECT 8980	37,203.00	0.00	0.00	0.00	0.00	190,328.98	0.00	227,531.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,698.24
	TOTAL COSTS								230,230.22
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,698.24
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)								170,720.56
	TOTAL COSTS								173,418.80

\* 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)**

<b>2022-23 Expenditures</b>		<b>A. State and Local</b>	<b>B. Local Only</b>
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		119,156.60	27,852.90
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)		119,156.60	27,852.90
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		12.00	
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)		12.00	



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

**SELPA: North Santa Cruz County (SC)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,151.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	19,084.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,422.65 (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).

**THIS SECTION IS NOT APPLICABLE!**

**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) 2,422.65 (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)

SELPA: North Santa Cruz County (SC)

	<b>Actual Expenditures (LE-CY Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year 2022-23</b>	<b>Difference (A - B)</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	246,381.22		
b. Less: Expenditures paid from federal sources	16,151.00		
c. Expenditures paid from state and local sources	230,230.22	119,156.60	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		119,156.60	
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	230,230.22	119,156.60	111,073.62
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 2020-21</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	246,381.22		
b. Less: Expenditures paid from federal sources	16,151.00		
c. Expenditures paid from state and local sources	230,230.22	94,006.25	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		94,006.25	
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	230,230.22	94,006.25	
d. Special education unduplicated pupil count	15.00	7.00	
e. Per capita state and local expenditures (A2c/A2d)	15,348.68	13,429.46	1,919.22
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

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

SELPA: North Santa Cruz County (SC)

	<b>Actual</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>2022-23</b>	<b>Difference</b>
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	173,418.80	27,852.90	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		27,852.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	173,418.80	27,852.90	145,565.90

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.

	<b>Actual</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>2022-23</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 local expenditures only.			
a. Expenditures paid from local sources	173,418.80	27,852.90	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		27,852.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	173,418.80	27,852.90	
b. Special education unduplicated pupil count	15.00	12.00	
c. Per capita local expenditures(B2a/ B2b)	11,561.25	2,321.08	9,240.18

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

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

Michelle Stewart  
\_\_\_\_\_  
Contact Name  
Superintendent/Principal  
\_\_\_\_\_  
Title

831-429-1456  
\_\_\_\_\_  
Telephone Number  
mstewart@hvesd.com  
\_\_\_\_\_  
Email Address

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2024-25 Budget vs. Actual Comparison Year**  
**2024-25 Budget by LEA (LB-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)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								12.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	59,708.06		59,708.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,866.84		9,866.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	205,922.00		205,922.00
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	0.00	0.00	0.00	0.00	0.00	276,496.90	0.00	276,496.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,205.63		6,205.63
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	6,205.63	0.00	6,205.63
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	282,702.53	0.00	282,702.53
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	47,239.19		47,239.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	7,058.83		7,058.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	204,525.00		204,525.00
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	0.00	0.00	0.00	0.00	0.00	259,823.02	0.00	259,823.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,331.51		5,331.51
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	5,331.51	0.00	5,331.51
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	265,154.53	0.00	265,154.53
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								265,154.53
	<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)**

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from 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)									200,232.53
	TOTAL COSTS									200,232.53

\* 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>UNDUPLICATED PUPIL COUNT</b>									15.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	64,153.57	0.00		64,153.57
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,829.25	0.00		10,829.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,284.99	0.00		3,284.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	123,123.83	0.00		123,123.83
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	0.00	0.00	0.00	0.00	0.00	201,391.64	0.00	0.00	201,391.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,786.58	0.00		7,786.58
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)	37,203.00								37,203.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,786.58	0.00	0.00	7,786.58
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	209,178.22	0.00	0.00	209,178.22
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	14,414.99	0.00		14,414.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,246.25	0.00		3,246.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	0.00	0.00	0.00	0.00	0.00	17,661.24	0.00	0.00	17,661.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,188.00	0.00		1,188.00
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	1,188.00	0.00	0.00	1,188.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	18,849.24	0.00	0.00	18,849.24
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,698.24
	<b>TOTAL COSTS</b>									16,151.00

**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>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,738.58	0.00		49,738.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	7,583.00	0.00		7,583.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,284.99	0.00		3,284.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	123,123.83	0.00		123,123.83
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	0.00	0.00	0.00	0.00	0.00	183,730.40	0.00	0.00	183,730.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,598.58	0.00		6,598.58
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)	37,203.00								37,203.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,598.58	0.00	0.00	6,598.58
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	190,328.98	0.00	0.00	190,328.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,698.24
	TOTAL COSTS									193,027.22
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	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**  
**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
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,698.24
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)									170,720.56
	<b>TOTAL COSTS</b>									<b>173,418.80</b>

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

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

**SELPA:** North Santa Cruz County (SC)

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

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

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

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

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

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

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

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

- a. Cost for two children in SAIL program who have left the jurisdiction of the agency.

	State and Local	Local Only
a. Cost for two children in SAIL program who have left the jurisdiction of the agency.	96,939.00	
<b>Total exempt reductions</b>	<b>96,939.00</b>	<b>0.00</b>

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

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

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

**SELPA:**      **North Santa Cruz County (SC)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
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)**

SELPA: North Santa Cruz County (SC)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2024-25</b>	<b>Actual Expenditures Comparison Year 2023-24</b>	<b>Difference (A - B)</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	282,702.53		
b. Less: Expenditures paid from federal sources	17,548.00		
c. Expenditures paid from state and local sources	265,154.53	193,027.20	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		193,027.20	
Less: Exempt reduction(s) from SECTION 1		96,939.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	265,154.53	96,088.20	169,066.33
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.			
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	282,702.53		
b. Less: Expenditures paid from federal sources	17,548.00		
c. Expenditures paid from state and local sources	265,154.53	193,027.20	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		193,027.20	
Less: Exempt reduction(s) from SECTION 1		96,939.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	265,154.53	96,088.20	
d. Special education unduplicated pupil count	12.00	15.00	
e. Per capita state and local expenditures (A2c/A2d)	22,096.21	6,405.88	15,690.33
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.			

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

SELPA: North Santa Cruz County (SC)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>2023-24</b>	
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	200,232.53	173,418.80	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		173,418.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	200,232.53	173,418.80	26,813.73
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.			

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>2023-24</b>	
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	200,232.53	173,418.80	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		173,418.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	200,232.53	173,418.80	
b. Special education unduplicated pupil count	12.00	15.00	
c. Per capita local expenditures (B2a/B2b)	16,686.04	11,561.25	5,124.79
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.			

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

Michelle Stewart  
\_\_\_\_\_  
Contact Name  
Superintendent/Principal  
\_\_\_\_\_  
Title

831-429-1456  
\_\_\_\_\_  
Telephone Number  
mstewart@hvesd.com  
\_\_\_\_\_  
Email Address

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

Happy Valley Elementary

Santa Cruz 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)

**WWC** - 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)

**GENERAL LEDGER CHECKS**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3010	8290	(\$100.00)

Explanation: The district owes CDE for 2021-22 Title I dollars that were not spent. Happy Valley did not receive any Title I funding in 2023-24, and the payable for 2021-22 caused negative revenue.

57	9010	8699	(\$27,978.00)
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Explanation: This was disbursed to the district from Fund 57 held at the Community Foundation of Santa Cruz. The disbursement is posted as a debit to 8699 at year-end when statements are reconciled.

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

**Exception**

FUND	RESOURCE	VALUE
01	3010	(\$100.00)

Explanation: The district owes CDE for 2021-22 Title I dollars that were not spent. Happy Valley did not receive any Title I funding in 2023-24, and the payable for 2021-22 caused negative revenue. A contribution was made from the unrestricted general fund to cover the payable.

**SUPPLEMENTAL CHECKS**

**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.GOV.PENSION.LIAB.9663	\$1,092,852.00	\$1,092,852.00

Explanation: This information was not available at the time of entry.



Unaudited Actuals  
Budget 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz 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)

**GENERAL LEDGER CHECKS**

**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
35	9010	(\$73,798.88)
Explanation: The Fair Market Value adjustment per GASB 31 was entered at year end, causing a net decrease of \$42,996.10. The remainder of the difference was caused by a lower beginning balance at Unaudited Actuals than previously estimated.		
Total of negative resource balances for Fund 35		(\$73,798.88)

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
35	9010	9790	(\$73,798.88)
Explanation: The Fair Market Value adjustment per GASB 31 was entered at year end, causing a net decrease of \$42,996.10. The remainder of the difference was caused by a lower beginning balance at Unaudited Actuals than previously estimated.			