

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 12, 2024

Agenda Item:

2023-24 Unaudited Actuals

Background (Describe purpose/rationale of the agenda item):

The financial results for the fiscal year ending June 30, 2024 are summarized in the 2023-24 Unaudited Actuals Report. The Unaudited Actuals are subject to audit by the District's independent auditor. The auditor's opinion is due by December 15, 2024.

Fiscal Impact (Cost):

The District completed the 2023-24 fiscal year with an Unrestricted General Fund balance of \$6,537,351.82, a Restricted General Fund balance of \$14,224,619.62, and a combined General Fund balance of \$20,761,971.44. The Unrestricted Reserve balance is 8.09% and the combined Unrestricted and Restricted Reserve balance is 25.84%.

Funding Source:

N/A

Addresses Emphasis Goal(s):

#1: Academic Achievement **#2:** Social Emotional **#3:** Physical Environments

Recommended Action:

- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

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)	62.38%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$36,939,902.73
	Appropriations Subject to Limit	\$36,939,902.73
	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	7.34%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 12, 2024
Clerk / Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:

Roxanna Travers
Name
Financial Accounting & Data Support Manager
Title
858.295.6700
Telephone
roxanna.travers@sdcoe.net
E-mail Address

For School District:

Samantha Orahood
Name
Director of Finance
Title
619.390.2600 ext 2604
Telephone
sarahood@lsusd.net
E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,265,328.83	420,280.00	52,685,608.83	50,932,325.00	417,692.00	51,350,017.00	-2.5%
2) Federal Revenue		8100-8299	416,448.61	4,829,951.87	5,246,400.48	100,000.00	2,346,594.87	2,446,594.87	-53.4%
3) Other State Revenue		8300-8599	1,419,110.10	8,486,995.54	9,906,105.64	1,214,981.00	7,231,764.00	8,446,725.00	-14.7%
4) Other Local Revenue		8600-8799	2,017,035.46	10,374,898.91	12,391,934.37	1,438,200.00	5,346,727.05	6,784,927.05	-45.2%
5) TOTAL, REVENUES			56,117,923.00	24,114,126.32	80,232,049.32	53,685,486.00	15,342,777.92	69,028,263.92	-14.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,968,273.02	7,326,836.47	30,295,109.49	22,468,003.99	7,933,030.01	30,401,034.00	0.3%
2) Classified Salaries		2000-2999	6,576,641.28	5,319,243.62	11,895,884.90	6,640,194.00	5,411,801.18	12,051,995.18	1.3%
3) Employee Benefits		3000-3999	13,541,507.20	8,395,073.07	21,936,580.27	13,258,666.76	9,384,051.52	22,642,718.28	3.2%
4) Books and Supplies		4000-4999	878,122.80	2,002,323.72	2,880,446.52	984,817.00	1,301,060.87	2,285,877.87	-20.6%
5) Services and Other Operating Expenditures		5000-5999	3,741,229.15	3,420,531.45	7,161,760.60	3,210,969.77	2,202,120.10	5,413,089.87	-24.4%
6) Capital Outlay		6000-6999	1,844,568.90	3,347,238.01	5,191,806.91	619,506.24	1,259,460.00	1,878,966.24	-63.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,063,755.40	34,473.89	1,098,229.29	331,587.00	742,095.00	1,073,682.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(755,002.51)	654,301.42	(100,701.09)	(772,904.58)	638,409.54	(133,495.04)	32.6%
9) TOTAL, EXPENDITURES			49,859,095.24	30,500,019.65	80,359,114.89	46,740,840.18	28,873,028.22	75,613,868.40	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,258,827.76	(6,385,893.33)	(127,065.57)	6,944,645.82	(13,530,250.30)	(6,585,604.48)	5,082.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	956,513.00	0.00	956,513.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,089,623.95)	9,089,623.95	0.00	(9,631,212.25)	9,631,212.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,633,110.95)	9,089,623.95	456,513.00	(9,631,212.25)	9,631,212.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,374,283.19)	2,703,730.62	329,447.43	(2,686,566.43)	(3,899,038.05)	(6,585,604.48)	-2,098.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
2) Ending Balance, June 30 (E + F1e)			6,537,351.82	14,224,619.62	20,761,971.44	3,850,785.39	10,325,581.57	14,176,366.96	-31.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	111,844.32	0.00	111,844.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,224,619.62	14,224,619.62	0.00	10,325,581.57	10,325,581.57	-27.4%
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	3,910,507.50	0.00	3,910,507.50	1,465,785.39	0.00	1,465,785.39	-62.5%
Cash Flow	0000	9780	1,924,904.75	0.00	1,924,904.75	0.00	0.00	0.00	0.0%
Cash Flow	1100	9780	1,985,602.75	0.00	1,985,602.75	0.00	0.00	0.00	0.0%
Cash Flow	1100	9780	0.00	0.00	0.00	1,465,785.39	0.00	1,465,785.39	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,430,000.00	0.00	2,430,000.00	2,300,000.00	0.00	2,300,000.00	-5.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,086,251.55	12,562,103.40	20,648,354.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	(311,266.00)	0.00	(311,266.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	85,000.00	0.00	85,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	385,539.43	2,384,740.52	2,770,279.95				

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)	
4) Due from Grantor Government		9290	145,890.38	410,932.30	556,822.68				
5) Due from Other Funds		9310	544,971.42	2,447,130.19	2,992,101.61				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	111,844.32	0.00	111,844.32				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			9,048,231.08	17,804,906.41	26,853,137.49				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,919,234.99	2,812,870.59	4,732,105.58				
2) Due to Grantor Governments		9590	0.00	15,929.47	15,929.47				
3) Due to Other Funds		9610	585,635.27	686,065.42	1,271,700.69				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	8,009.00	65,421.31	71,430.31				
6) TOTAL, LIABILITIES			2,510,879.26	3,580,286.79	6,091,166.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,537,351.82	14,224,619.62	20,761,971.44				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		32,168,642.00	0.00	32,168,642.00	22,935,346.00	0.00	22,935,346.00	-28.7%
Education Protection Account State Aid - Current Year	8012		6,609,693.00	0.00	6,609,693.00	14,277,577.00	0.00	14,277,577.00	116.0%
State Aid - Prior Years	8019		(109,643.00)	0.00	(109,643.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		59,231.54	0.00	59,231.54	60,417.00	0.00	60,417.00	2.0%
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		12,435,391.87	0.00	12,435,391.87	12,629,352.00	0.00	12,629,352.00	1.6%
Unsecured Roll Taxes	8042		424,047.68	0.00	424,047.68	429,990.00	0.00	429,990.00	1.4%
Prior Years' Taxes	8043		(6,469.84)	0.00	(6,469.84)	(493.00)	0.00	(493.00)	-92.4%
Supplemental Taxes	8044		1,033,680.97	0.00	1,033,680.97	1,103,757.00	0.00	1,103,757.00	6.8%
Education Revenue Augmentation Fund (ERAF)	8045		64,434.19	0.00	64,434.19	55,845.00	0.00	55,845.00	-13.3%
Community Redevelopment Funds (SB 817/699/1992)	8047		461,771.62	0.00	461,771.62	427,652.00	0.00	427,652.00	-7.4%
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			53,140,779.83	0.00	53,140,779.83	51,919,443.00	0.00	51,919,443.00	-2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		(875,451.00)	0.00	(875,451.00)	(987,118.00)	0.00	(987,118.00)	12.8%
Property Taxes Transfers	8097		0.00	420,280.00	420,280.00	0.00	417,692.00	417,692.00	-0.6%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,265,328.83	420,280.00	52,685,608.83	50,932,325.00	417,692.00	51,350,017.00	-2.5%
FEDERAL REVENUE									
Maintenance and Operations	8110		416,448.61	0.00	416,448.61	100,000.00	0.00	100,000.00	-76.0%
Special Education Entitlement	8181		0.00	1,292,802.00	1,292,802.00	0.00	1,288,756.00	1,288,756.00	-0.3%
Special Education Discretionary Grants	8182		0.00	146,225.13	146,225.13	0.00	154,973.00	154,973.00	6.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		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		681,989.40	681,989.40		682,887.15	682,887.15	0.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title 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		209,275.66	209,275.66		43,366.10	43,366.10	-79.3%
Title III, Immigrant Student Program	4201	8290		12,844.00	12,844.00		13,723.00	13,723.00	6.8%
Title III, English Learner Program	4203	8290		67,606.48	67,606.48		50,928.00	50,928.00	-24.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		30,771.97	30,771.97		31,107.87	31,107.87	1.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,386,427.23	2,386,427.23	0.00	80,851.75	80,851.75	-96.6%
TOTAL, FEDERAL REVENUE			416,448.81	4,829,951.87	5,246,400.48	100,000.00	2,346,594.87	2,446,594.87	-53.4%
OTHER STATE REVENUE									
Other State Apportionments									
RÖCP 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	945,112.00	945,112.00	0.00	945,946.00	945,946.00	0.1%
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	24,440.00	24,440.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	143,525.39	0.00	143,525.39	162,449.00	0.00	162,449.00	13.2%
Lottery - Unrestricted and Instructional Materials		8560	934,184.71	486,709.47	1,420,894.18	752,512.00	306,107.00	1,058,619.00	-25.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
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	341,400.00	7,032,734.07	7,374,134.07	300,000.00	5,979,711.00	6,279,711.00	-14.8%
TOTAL OTHER STATE REVENUE			1,419,110.10	8,488,995.54	9,908,105.84	1,214,961.00	7,231,764.00	8,446,725.00	-14.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	379,858.27	379,858.27	0.00	300,000.00	300,000.00	-21.0%
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	32,877.65	0.00	32,877.65	40,000.00	0.00	40,000.00	21.7%
Interest									
Net Increase (Decrease) in the Fair Value of Investments		8662	228,179.00	0.00	228,179.00	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	9,942.50	0.00	9,942.50	10,000.00	0.00	10,000.00	0.6%
Interagency Services		8677	560,311.65	660,633.05	1,220,944.70	575,000.00	660,633.05	1,235,633.05	1.2%

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)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	346,395.61	5,644,761.59	5,991,177.20	313,200.00	900,000.00	1,213,200.00	-79.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,689,626.00	3,689,626.00		3,486,094.00	3,486,094.00	-5.5%
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			2,017,035.46	10,374,896.91	12,391,934.37	1,438,200.00	5,346,727.05	6,784,927.05	-45.2%
TOTAL REVENUES			56,117,923.00	24,114,126.32	80,232,049.32	53,665,486.00	15,342,777.92	69,028,263.92	-14.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,720,997.56	6,957,082.95	25,678,080.51	18,169,198.00	7,499,256.00	25,668,454.00	0.0%
Certificated Pupil Support Salaries		1200	1,747,787.99	19,144.13	1,766,932.12	1,819,161.00	25,545.00	1,844,706.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,499,487.47	97,510.48	2,596,997.95	2,479,644.99	143,239.01	2,622,884.00	1.0%
Other Certificated Salaries		1900	0.00	253,098.91	253,098.91	0.00	264,990.00	264,990.00	4.7%
TOTAL, CERTIFICATED SALARIES			22,968,273.02	7,326,836.47	30,295,109.49	22,468,003.99	7,933,030.01	30,401,034.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	505,673.94	2,777,966.22	3,283,640.16	417,596.00	2,609,595.00	3,027,191.00	-7.8%
Classified Support Salaries		2200	1,942,309.20	1,075,789.52	3,018,078.72	2,057,544.00	1,220,767.00	3,278,311.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	818,260.34	125,061.72	943,322.06	916,199.00	199,334.00	1,115,533.00	18.3%
Clerical, Technical and Office Salaries		2400	2,366,661.10	207,520.98	2,574,182.08	2,328,712.00	509,420.00	2,838,132.00	10.3%
Other Classified Salaries		2900	943,736.70	1,132,925.18	2,076,661.88	920,143.00	872,685.18	1,792,828.18	-13.7%
TOTAL, CLASSIFIED SALARIES			6,576,641.28	5,319,243.62	11,895,884.90	6,640,194.00	5,411,801.18	12,051,995.18	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,217,833.51	3,819,757.47	8,037,590.98	4,128,274.00	4,320,737.00	8,449,011.00	5.1%
PERS		3201-3202	1,553,437.28	1,173,813.21	2,727,250.49	1,812,379.00	1,282,186.00	2,894,565.00	6.1%
QASDI/Medicare/Alternative		3301-3302	849,542.98	503,052.40	1,352,595.38	886,538.43	531,018.00	1,417,556.43	4.8%
Health and Welfare Benefits		3401-3402	5,605,551.35	2,484,222.42	8,089,773.77	5,805,841.00	2,790,274.00	8,396,115.00	3.8%
Unemployment Insurance		3501-3502	14,871.62	6,215.55	21,087.17	14,826.80	6,530.00	21,156.80	0.3%
Workers' Compensation		3601-3602	458,537.63	179,910.17	638,447.80	448,088.77	200,328.00	648,416.77	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	425,048.24	218,136.05	643,184.29	423,808.26	237,701.02	661,307.28	2.6%
Other Employee Benefits		3901-3902	416,684.59	10,165.80	426,850.39	139,312.50	15,277.50	154,590.00	-63.6%
TOTAL, EMPLOYEE BENEFITS			13,541,507.20	8,395,073.07	21,936,560.27	13,258,866.76	9,384,051.52	22,842,718.28	3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	360.95	878,341.30	878,702.25	0.00	810,000.00	810,000.00	-7.8%
Books and Other Reference Materials		4200	0.00	9,689.12	9,689.12	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	820,704.49	642,819.86	1,263,524.45	410,917.00	483,560.67	894,477.87	-29.2%
Noncapitalized Equipment		4400	257,057.35	471,473.34	728,530.70	573,900.00	7,500.00	581,400.00	-20.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			878,122.80	2,002,323.72	2,880,446.52	984,817.00	1,301,060.87	2,285,877.87	-20.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	145,964.91	145,964.91	0.00	128,610.00	128,610.00	-11.9%
Travel and Conferences		5200	92,139.73	58,476.22	150,615.95	77,050.00	29,900.00	106,950.00	-29.0%
Dues and Memberships		5300	71,494.89	5,859.00	77,153.89	44,420.00	8,100.00	52,520.00	-31.9%
Insurance		5400 - 5450	545,892.91	0.00	545,892.91	851,849.77	0.00	851,849.77	56.0%
Operations and Housekeeping Services		5500	1,241,893.46	12,415.49	1,254,308.95	1,235,536.00	86,846.00	1,302,382.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	97,338.32	38,669.33	136,007.65	107,465.00	56,500.00	163,965.00	20.6%
Transfers of Direct Costs		5710	(39,939.67)	39,939.67	0.00	(48,400.00)	48,400.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(245,659.24)	15,208.43	(230,450.81)	(228,420.00)	12,000.00	(216,420.00)	-6.1%
Professional/Consulting Services and Operating Expenditures		5800	1,835,052.11	3,093,260.69	4,928,312.80	1,081,416.00	1,838,935.10	2,930,051.10	-40.5%

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)	
Communications		5900	143,016.64	10,937.71	153,954.35	80,253.00	13,129.00	93,382.00	-39.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,741,229.15	3,420,531.45	7,161,760.60	3,210,969.77	2,202,120.10	5,413,089.87	-24.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	115,478.50	3,181,570.88	3,297,049.38	0.00	1,259,460.00	1,259,460.00	-61.8%
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	772,577.40	165,665.13	938,242.53	619,508.24	0.00	619,508.24	-34.0%
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	958,513.00	0.00	958,513.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,844,568.90	3,347,236.01	5,191,804.91	619,508.24	1,259,460.00	1,878,968.24	-63.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	10,987.00	0.00	10,987.00	12,000.00	0.00	12,000.00	9.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	131,108.42	0.00	131,108.42	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	921,649.96	34,473.89	956,123.87	319,587.00	742,095.00	1,061,682.00	11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,063,755.40	34,473.89	1,098,229.29	331,587.00	742,095.00	1,073,682.00	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(654,301.42)	654,301.42	0.00	(639,409.54)	639,409.54	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(100,701.09)	0.00	(100,701.09)	(133,495.04)	0.00	(133,495.04)	32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(755,002.51)	654,301.42	(100,701.09)	(772,904.58)	639,409.54	(133,495.04)	32.6%
TOTAL, EXPENDITURES			49,859,095.24	30,500,019.65	80,359,114.89	46,740,840.18	28,873,028.22	75,613,868.40	-5.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	956,513.00	0.00	956,513.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			956,513.00	0.00	956,513.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7659	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,089,623.95)	9,089,623.95	0.00	(9,631,212.25)	9,631,212.25	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,089,623.95)	9,089,623.95	0.00	(9,631,212.25)	9,631,212.25	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,633,110.95)	9,089,623.95	456,513.00	(9,631,212.25)	9,631,212.25	0.00	-100.0%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,285,328.83	420,280.00	52,685,609.83	50,932,325.00	417,692.00	51,350,017.00	-2.5%
2) Federal Revenue		8100-8299	416,448.61	4,829,951.87	5,246,400.48	100,000.00	2,346,594.87	2,446,594.87	-53.4%
3) Other State Revenue		8300-8599	1,419,110.10	8,488,995.54	9,908,105.64	1,214,951.00	7,231,784.00	8,446,725.00	-14.7%
4) Other Local Revenue		8600-8799	2,017,035.46	10,374,898.91	12,391,934.37	1,438,200.00	5,348,727.05	6,784,927.05	-45.2%
5) TOTAL, REVENUES			56,117,923.00	24,114,126.32	80,232,049.32	53,685,486.00	15,342,777.92	69,028,263.92	-14.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	29,652,472.40	21,892,110.89	51,544,583.29	27,347,737.81	20,403,315.71	47,751,053.32	-7.4%
2) Instruction - Related Services		2000-2999	5,676,514.69	1,108,067.16	6,782,581.85	5,663,637.19	1,329,491.80	6,993,128.99	3.1%
3) Pupil Services		3000-3999	4,937,412.94	750,153.38	5,687,566.32	5,005,178.39	1,343,012.47	6,348,190.86	11.8%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	0.00	500,455.51	500,455.51	384.00	925,899.81	926,283.81	85.1%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	5,507,418.14	715,495.04	6,222,913.18	5,595,421.43	698,381.80	6,293,803.23	1.1%
8) Plant Services		8000-8999	3,021,521.67	5,501,263.78	8,522,785.45	2,796,884.56	3,430,831.63	6,227,726.19	-26.9%
9) Other Outgo		9000-9999	1,063,755.40	34,473.89	1,098,229.29	331,587.00	742,095.00	1,073,682.00	-2.2%
10) TOTAL, EXPENDITURES			49,858,085.24	30,500,019.65	80,359,104.89	46,740,840.18	28,873,028.22	75,613,868.40	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,258,827.76	(6,385,893.33)	(127,065.57)	6,944,645.82	(13,530,250.30)	(6,585,604.48)	5,082.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	956,513.00	0.00	956,513.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,089,623.95)	9,089,623.95	0.00	(9,631,212.25)	9,631,212.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,833,110.95)	9,089,623.95	456,513.00	(9,631,212.25)	9,631,212.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,374,283.19)	2,703,730.62	329,447.43	(2,686,566.43)	(3,899,038.05)	(6,585,604.48)	-2,099.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,911,635.01	11,520,869.00	20,432,524.01	6,537,351.82	14,224,619.62	20,761,971.44	1.6%
2) Ending Balance, June 30 (E + F1e)			6,537,351.82	14,224,619.62	20,761,971.44	3,850,785.39	10,325,581.57	14,176,366.96	-31.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		8712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	111,844.32	0.00	111,844.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,224,619.62	14,224,619.62	0.00	10,325,581.57	10,325,581.57	-27.4%
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	3,910,507.50	0.00	3,910,507.50	1,465,785.39	0.00	1,465,785.39	-62.5%
Cash Flow		0000	1,924,904.75		1,924,904.75			0.00	
Cash Flow		1100	1,985,602.75		1,985,602.75			0.00	
Cash Flow		1100			0.00	1,465,785.39		1,465,785.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,430,000.00	0.00	2,430,000.00	2,300,000.00	0.00	2,300,000.00	-5.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,510,074.71	1,143,814.28
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	.10
8268	Educator Effectiveness, FY 2021-22	388,521.77	353,271.86
8300	Lottery: Instructional Materials	210,038.55	266,143.55
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	188,503.99	174,136.64
6547	Special Education Early Intervention Preschool Grant	163,827.10	163,827.10
8782	Arts, Music, and Instructional Materials Discretionary Block Grant	1,754,628.30	472,525.30
8770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	284,389.88	379,381.88
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	58,829.54	58,829.54
7415	Classified School Employee Summer Assistance Program	.03	.03
7435	Learning Recovery Emergency Block Grant	2,599,908.00	320,387.70
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	77,042.00
9010	Other Restricted Local	6,055,899.75	6,915,521.59
Total, Restricted Balance		14,224,619.62	10,325,581.57

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,677.78	61,500.00	-83.3%
5) TOTAL, REVENUES			41,677.78	61,500.00	-83.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	58,533.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,730.00	0.00	-200.0%
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			62,263.88	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,586.10)	61,500.00	-398.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,586.10)	61,500.00	-398.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,594.59	47,008.49	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,594.59	47,008.49	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,594.59	47,008.49	-30.5%
2) Ending Balance, June 30 (E + F1e)			47,008.49	108,508.49	130.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,008.49	108,508.49	130.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	47,055.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(709.00)		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	662.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			47,009.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			47,008.49		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	2,586.31	1,500.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,281.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	37,810.47	60,000.00	58.7%
TOTAL, REVENUES			41,677.78	61,500.00	-83.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	58,533.88	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,533.88	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,130.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,730.00	0.00	-200.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			62,263.88	0.00	-300.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,677.78	61,500.00	-83.3%
5) TOTAL, REVENUES			41,677.78	61,500.00	-83.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		62,263.88	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,263.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,586.10)	61,500.00	-398.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,586.10)	61,500.00	-398.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,594.59	47,008.49	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,594.59	47,008.49	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,594.59	47,008.49	-30.5%
2) Ending Balance, June 30 (E + F1e)			47,008.49	108,508.49	130.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9740	47,008.49	108,508.49	130.8%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	47,008.49	108,508.49
Total, Restricted Balance		47,008.49	108,508.49

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	518,132.98	339,913.00	-34.4%
4) Other Local Revenue		8600-8799	2,582,856.52	2,434,220.00	-5.8%
5) TOTAL, REVENUES			3,100,989.50	2,774,133.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	139,396.15	137,926.00	-1.1%
2) Classified Salaries		2000-2999	1,119,883.54	931,873.82	-16.8%
3) Employee Benefits		3000-3999	583,571.51	501,389.27	-14.1%
4) Books and Supplies		4000-4999	155,786.64	75,000.00	-51.9%
5) Services and Other Operating Expenditures		5000-5999	441,196.64	242,328.00	-45.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,807.51	755.00	-58.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,964.79	26,397.97	1.7%
9) TOTAL, EXPENDITURES			2,467,608.78	1,915,670.06	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			633,382.72	858,462.94	35.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			633,382.72	858,462.94	35.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,282,011.84	3,915,394.56	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,282,011.84	3,915,394.56	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,282,011.84	3,915,394.56	19.3%
2) Ending Balance, June 30 (E + F1e)			3,915,394.56	4,773,857.50	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,915,394.56	4,781,079.69	22.1%
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	(7,222.19)	New
G. ASSETS					
1) Cash					
a) In County Treasury		9110	5,313,143.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80,094.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	379,498.28		
4) Due from Grantor Government		9290	13,920.00		
5) Due from Other Funds		9310	679,881.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,306,349.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	62,269.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,328,685.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,390,955.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,915,394.56		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	352,565.98	339,913.00	-3.6%
All Other State Revenue	All Other	8590	165,567.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			518,132.98	339,913.00	-34.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	174,812.45	100,220.00	-42.7%
Net Increase (Decrease) In the Fair Value of Investments		8662	43,637.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,364,407.07	2,334,000.00	-1.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,582,856.52	2,434,220.00	-5.8%
TOTAL, REVENUES			3,100,989.50	2,774,133.00	-10.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	139,396.15	137,926.00	-1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			139,396.15	137,926.00	-1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	260,408.38	257,068.00	-1.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	11,733.01	12,929.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	219,494.06	103,535.00	-52.8%
Clerical, Technical and Office Salaries		2400	107,525.53	23,577.00	-78.1%
Other Classified Salaries		2900	520,722.56	534,764.82	2.7%
TOTAL, CLASSIFIED SALARIES			1,119,883.54	931,873.82	-16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,975.94	8,590.00	-33.8%
PERS		3201-3202	240,637.32	196,534.00	-18.3%
OASDI/Medicare/Alternative		3301-3302	92,391.40	79,879.00	-13.5%
Health and Welfare Benefits		3401-3402	201,664.30	184,151.00	-8.7%
Unemployment Insurance		3501-3502	705.57	558.00	-20.9%
Workers' Compensation		3601-3602	18,919.26	16,867.00	-10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	16,277.72	14,810.27	-9.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			583,571.51	501,389.27	-14.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,349.42	75,000.00	-50.8%
Noncapitalized Equipment		4400	3,437.22	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			155,786.64	75,000.00	-51.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,225.94	7,200.00	37.8%
Dues and Memberships		5300	1,250.00	625.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,812.35	5,872.00	-60.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,921.46	500.00	-82.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	245,299.15	225,720.00	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	170,369.30	2,150.00	-98.7%
Communications		5900	1,318.44	261.00	-80.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,196.64	242,328.00	-45.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	1,807.51	755.00	-58.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,807.51	755.00	-58.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,964.79	26,397.97	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,964.79	26,397.97	1.7%
TOTAL, EXPENDITURES			2,467,606.78	1,915,670.06	-22.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	518,132.98	339,913.00	-34.4%
4) Other Local Revenue		8600-8799	2,582,856.52	2,434,220.00	-5.8%
5) TOTAL, REVENUES			3,100,989.50	2,774,133.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction		1000-1999	510,949.55	507,097.50	-0.8%
2) Instruction - Related Services		2000-2999	192,703.94	195,390.83	1.4%
3) Pupil Services		3000-3999	158,713.07	148,723.08	-6.3%
4) Ancillary Services		4000-4999	0.00	0.00	0.0%
5) Community Services		5000-5999	1,553,875.89	1,007,282.80	-35.2%
6) Enterprise		6000-6999	0.00	0.00	0.0%
7) General Administration		7000-7999	25,964.79	26,397.97	1.7%
8) Plant Services		8000-8999	23,592.03	30,022.88	27.3%
9) Other Outgo		9000-9999 Except 7600-7699	1,807.51	755.00	-58.2%
10) TOTAL, EXPENDITURES			2,467,606.78	1,915,870.06	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			633,382.72	858,462.94	35.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			633,382.72	858,462.94	35.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,282,011.84	3,915,394.56	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,282,011.84	3,915,394.56	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,282,011.84	3,915,394.56	19.3%
2) Ending Balance, June 30 (E + F1e)			3,915,394.56	4,773,857.50	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,915,394.56	4,781,079.89	22.1%
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	(7,222.19)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,601.25	22,801.25
5059	Early Education: ARP California State Preschool Program One-time Stipend	16,652.24	16,852.24
5066	Early Education: ARP California State Preschool Program - Rate Supplements	45,660.00	45,660.00
6130	Early Education: Center-Based Reserve Account	29,633.72	29,853.72
7810	Other Restricted State	82,660.22	0.00
9010	Other Restricted Local	3,718,187.13	4,666,312.48
Total, Restricted Balance		3,915,394.56	4,781,079.69

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,471,082.00	1,239,000.00	-15.8%
3) Other State Revenue		8300-8599	1,937,001.32	1,847,000.00	-4.6%
4) Other Local Revenue		8600-8799	289,698.94	187,000.00	-35.5%
5) TOTAL, REVENUES			3,697,782.26	3,273,000.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	974,662.76	1,008,338.00	3.5%
3) Employee Benefits		3000-3999	437,602.76	451,148.92	3.1%
4) Books and Supplies		4000-4999	1,422,504.04	1,525,000.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	7,472.59	(1,006.00)	-113.5%
6) Capital Outlay		6000-6999	308,841.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37.73	500.00	1,225.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	74,736.30	107,097.07	43.3%
9) TOTAL, EXPENDITURES			3,225,857.90	3,091,077.99	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			471,924.36	181,922.01	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			471,924.36	181,922.01	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,880,652.93	4,352,577.29	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,652.93	4,352,577.29	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,880,652.93	4,352,577.29	12.2%
2) Ending Balance, June 30 (E + F1e)			4,352,577.29	4,534,499.30	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	23,291.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,329,185.77	4,534,499.30	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,389,947.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,177.00)		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	100.00		
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	573,314.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40,724.41		
6) Stores		9320	23,291.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,963,201.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	257,043.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	299,268.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	54,312.66		
6) TOTAL, LIABILITIES			610,623.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,352,577.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,454,940.62	1,219,000.00	-16.2%
Donated Food Commodities		8221	16,141.38	20,000.00	23.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,471,082.00	1,239,000.00	-15.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,937,001.32	1,847,000.00	-4.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,937,001.32	1,847,000.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	101,321.70	87,000.00	-14.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	155,470.24	100,000.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,907.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			289,698.94	187,000.00	-35.5%
TOTAL, REVENUES			3,697,782.26	3,273,000.00	-11.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	787,587.00	808,537.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	112,988.04	118,061.00	4.5%
Clerical, Technical and Office Salaries		2400	74,087.72	81,740.00	10.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			974,662.76	1,008,338.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198,844.34	196,505.00	-1.2%
QASDI/Medicare/Alternative		3301-3302	76,462.27	77,135.00	0.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	131,285.64	141,055.00	7.4%
Unemployment Insurance		3501-3502	507.43	504.00	-0.7%
Workers' Compensation		3601-3602	12,842.98	15,530.00	20.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,823.90	15,583.92	21.5%
Other Employee Benefits		3901-3902	4,836.00	4,836.00	0.0%
TOTAL, EMPLOYEE BENEFITS			437,602.76	451,148.92	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	129,583.37	135,000.00	4.2%
Noncapitalized Equipment		4400	96,458.44	130,000.00	34.8%
Food		4700	1,196,462.23	1,260,000.00	5.3%
TOTAL, BOOKS AND SUPPLIES			1,422,504.04	1,525,000.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,207.82	10,500.00	2.9%
Dues and Memberships		5300	211.00	225.00	6.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,245.28	2,500.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,848.64	10,900.00	10.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(82,416.46)	(76,500.00)	-7.2%
Professional/Consulting Services and Operating Expenditures		5800	66,327.84	50,000.00	-24.6%
Communications		5900	1,048.47	1,389.00	30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,472.59	(1,006.00)	-113.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	308,841.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			308,841.72	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	37.73	500.00	1,225.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37.73	500.00	1,225.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,736.30	107,097.07	43.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,736.30	107,097.07	43.3%
TOTAL, EXPENDITURES			3,225,857.90	3,091,077.99	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,471,082.00	1,239,000.00	-15.8%
3) Other State Revenue		8300-8599	1,937,001.32	1,847,000.00	-4.6%
4) Other Local Revenue		8600-8799	289,698.94	187,000.00	-35.5%
5) TOTAL, REVENUES			3,697,782.26	3,273,000.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,145,638.89	2,977,980.92	-5.3%
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		74,736.30	107,097.07	43.3%
8) Plant Services	8000-8999		5,444.98	5,500.00	1.0%
9) Other Outgo	9000-9999	Except 7600-7699	37.73	500.00	1,225.2%
10) TOTAL, EXPENDITURES			3,225,857.90	3,091,077.99	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			471,924.36	181,922.01	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			471,924.36	181,922.01	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,880,652.93	4,352,577.29	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,652.93	4,352,577.29	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,880,652.93	4,352,577.29	12.2%
2) Ending Balance, June 30 (E + F1e)			4,352,577.29	4,534,499.30	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	23,291.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,329,185.77	4,534,499.30	4.7%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,934,885.12	4,139,998.85
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	123,451.42	123,451.42
5486	Child Nutrition: Supply Chain Assistance (SCA) Funds	135,420.72	135,420.72
7033	Child Nutrition: School Food Best Practices Apportionment	134,075.96	134,075.96
9010	Other Restricted Local	1,552.55	1,552.55
Total, Restricted Balance		4,329,185.77	4,634,499.30

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	518.05	300.00	-42.1%
5) TOTAL, REVENUES			518.05	300.00	-42.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			518.05	300.00	-42.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			518.05	300.00	-42.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,108.90	10,626.95	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,108.90	10,626.95	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,108.90	10,626.95	5.1%
2) Ending Balance, June 30 (E + F1e)			10,626.95	10,926.95	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,626.95	10,926.95	2.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,658.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(161.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	129.38		
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			10,626.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,626.95		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	398.05	300.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	120.00	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			518.05	300.00	-42.1%
TOTAL, REVENUES			518.05	300.00	-42.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES					
			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	518.05	300.00	-42.1%
5) TOTAL, REVENUES			518.05	300.00	-42.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			518.05	300.00	-42.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8996	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			518.05	300.00	-42.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,108.90	10,626.95	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,108.90	10,626.95	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,108.90	10,626.95	5.1%
2) Ending Balance, June 30 (E + F1e)			10,626.95	10,926.95	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,626.95	10,926.95	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12.70	7.00	-44.9%
5) TOTAL, REVENUES			12.70	7.00	-44.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12.70	7.00	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12.70	7.00	-44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246.11	258.81	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246.11	258.81	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246.11	258.81	5.2%
2) Ending Balance, June 30 (E + F1e)			258.81	285.81	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	258.81	265.81	2.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	259.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			258.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			258.81		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8680	9.70	7.00	-27.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	3.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12.70	7.00	-44.9%
TOTAL, REVENUES			12.70	7.00	-44.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12.70	7.00	-44.9%
5) TOTAL, REVENUES			12.70	7.00	-44.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12.70	7.00	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12.70	7.00	-44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246.11	258.81	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246.11	258.81	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246.11	258.81	5.2%
2) Ending Balance, June 30 (E + F1e)			258.81	265.81	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	258.81	265.81	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,546.86	0.00	-100.0%
5) TOTAL, REVENUES			37,546.86	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,250.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,133,560.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,138,810.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,101,263.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,101,263.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,263.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,101,263.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,101,263.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	135,139.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,037.00)		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,502.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	198.72		
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			135,803.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,803.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,803.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,250.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,296.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,546.86	0.00	-100.0%
TOTAL, REVENUES			37,546.86	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,250.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,250.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,133,560.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,133,560.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,138,810.21	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8519	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,546.86	0.00	-100.0%
5) TOTAL, REVENUES			37,546.86	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,138,810.21	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,138,810.21	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,101,263.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,101,263.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,101,263.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,101,263.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,101,263.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,043.97	240,000.00	-12.7%
5) TOTAL, REVENUES			275,043.97	240,000.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,114.50	31,386.00	-2.3%
6) Capital Outlay		6000-6999	972,136.68	1,912,561.25	96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,693.20	10,694.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,014,944.38	1,954,641.25	92.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(739,900.41)	(1,714,641.25)	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(739,900.41)	(1,714,641.25)	131.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,694,035.15	954,134.74	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,035.15	954,134.74	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,035.15	954,134.74	-43.7%
2) Ending Balance, June 30 (E + F1e)			954,134.74	(760,506.51)	-179.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	934,394.74	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	19,740.00	19,740.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(780,246.51)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,821,588.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,460.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	465.32		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,794,593.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	832,799.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,659.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			840,458.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			954,134.74		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,818.50	40,000.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,740.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	209,485.47	200,000.00	-4.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,043.97	240,000.00	-12.7%
TOTAL, REVENUES			275,043.97	240,000.00	-12.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,455.38	24,186.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,659.12	7,200.00	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,114.50	31,386.00	-2.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	972,136.68	1,912,561.25	96.7%
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			972,136.68	1,912,561.25	96.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,693.20	10,694.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,693.20	10,694.00	0.0%
TOTAL, EXPENDITURES			1,014,944.38	1,954,641.25	92.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,043.97	240,000.00	-12.7%
5) TOTAL, REVENUES			275,043.97	240,000.00	-12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,004,251.18	1,943,947.25	93.6%
9) Other Outgo	9000-9999	Except 7600-7699	10,693.20	10,694.00	0.0%
10) TOTAL, EXPENDITURES			1,014,944.38	1,954,641.25	92.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(739,900.41)	(1,714,641.25)	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(739,900.41)	(1,714,641.25)	131.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,694,035.15	954,134.74	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,035.15	954,134.74	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,035.15	954,134.74	-43.7%
2) Ending Balance, June 30 (E + F1e)			954,134.74	(760,506.51)	-179.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	934,394.74	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	19,740.00	19,740.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(780,246.51)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	934,394.74	0.00
Total, Restricted Balance		934,394.74	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,819.75	75,000.00	-34.7%
5) TOTAL, REVENUES			114,819.75	75,000.00	-34.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	100,000.00	New
5) Services and Other Operating Expenditures		5000-5999	(1,947.95)	0.00	-100.0%
6) Capital Outlay		6000-6999	4,466,282.40	500,000.00	-88.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	643,391.63	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,464,334.45	1,243,391.63	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,349,514.70)	(1,168,391.63)	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,849,514.70)	(1,168,391.63)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,747,827.05	1,898,312.35	-67.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,747,827.05	1,898,312.35	-67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,747,827.05	1,898,312.35	-67.0%
2) Ending Balance, June 30 (E + F1e)			1,898,312.35	729,920.72	-61.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,159,103.80	384,912.17	-66.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	739,208.55	345,008.55	-53.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,790,730.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,995.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	315,756.30		
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			2,079,492.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	181,179.90		
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			181,179.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,898,312.35		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56,697.75	75,000.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,122.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,819.75	75,000.00	-34.7%
TOTAL, REVENUES			114,819.75	75,000.00	-34.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	100,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	100,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(1,947.95)	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,947.95)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,466,282.40	500,000.00	-88.8%
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			4,466,282.40	500,000.00	-88.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	131,108.42	New
Other Debt Service - Principal		7439	0.00	512,283.21	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	643,391.63	New
TOTAL, EXPENDITURES			4,464,334.45	1,243,391.63	-72.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,819.75	75,000.00	-34.7%
5) TOTAL, REVENUES			114,819.75	75,000.00	-34.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2899		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,464,334.45	600,000.00	-86.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	643,391.63	New
10) TOTAL, EXPENDITURES			4,464,334.45	1,243,391.63	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,349,514.70)	(1,168,391.63)	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,849,514.70)	(1,168,391.63)	-69.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,747,827.05	1,898,312.35	-67.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,747,827.05	1,898,312.35	-67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,747,827.05	1,898,312.35	-67.0%
2) Ending Balance, June 30 (E + F1e)			1,898,312.35	729,920.72	-61.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,159,103.80	384,912.17	-66.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	739,208.55	345,008.55	-53.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,159,103.80	384,912.17
Total, Restricted Balance		1,159,103.80	384,912.17

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,334.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,451,978.00	3,542,409.00	2.6%
5) TOTAL, REVENUES			3,479,312.00	3,542,409.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,008,544.00	3,676,743.00	22.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,008,544.00	3,676,743.00	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			470,768.00	(134,334.00)	-128.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			470,768.00	(134,334.00)	-128.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,722,367.00	3,193,135.00	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,722,367.00	3,193,135.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,722,367.00	3,193,135.00	17.3%
2) Ending Balance, June 30 (E + F1e)			3,193,135.00	3,058,801.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,193,135.00	3,058,801.00	-4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,193,136.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			3,193,136.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,193,136.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	27,334.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,334.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,176,639.00	3,404,323.00	7.2%
Unsecured Roll		8612	97,090.00	138,086.00	42.2%
Prior Years' Taxes		8613	87,500.00	0.00	-100.0%
Supplemental Taxes		8614	28,934.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(2,260.00)	0.00	-100.0%
Interest		8660	63,919.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	156.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,451,978.00	3,542,409.00	2.6%
TOTAL, REVENUES			3,479,312.00	3,542,409.00	1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,200,000.00	1,080,152.00	-10.0%
Bond Interest and Other Service Charges		7434	1,808,544.00	2,596,591.00	43.6%
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)			3,008,544.00	3,676,743.00	22.2%
TOTAL, EXPENDITURES			3,008,544.00	3,676,743.00	22.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,334.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,451,978.00	3,542,409.00	2.6%
5) TOTAL, REVENUES			3,479,312.00	3,542,409.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,008,544.00	3,676,743.00	22.2%
10) TOTAL, EXPENDITURES			3,008,544.00	3,676,743.00	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			470,768.00	(134,334.00)	-128.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			470,768.00	(134,334.00)	-128.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,722,367.00	3,193,135.00	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,722,367.00	3,193,135.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,722,367.00	3,193,135.00	17.3%
2) Ending Balance, June 30 (E + F1e)			3,193,135.00	3,058,801.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,193,135.00	3,058,801.00	-4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,591,869.00	3,858,810.00	7.4%
2) Federal Revenue		8100-8299	571,648.05	290,113.00	-49.2%
3) Other State Revenue		8300-8599	1,169,725.04	302,703.00	-74.1%
4) Other Local Revenue		8600-8799	226,212.45	136,939.00	-39.5%
5) TOTAL, REVENUES			5,559,454.54	4,588,585.00	-17.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,940,716.06	1,994,246.00	2.8%
2) Classified Salaries		2000-2999	499,703.78	480,838.00	-3.8%
3) Employee Benefits		3000-3999	1,118,117.00	1,084,044.00	-3.0%
4) Books and Supplies		4000-4999	148,225.97	133,950.00	-9.6%
5) Services and Other Operating Expenses		5000-5999	1,370,117.67	1,481,639.50	8.1%
6) Depreciation and Amortization		6000-6999	29,963.10	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,106,843.58	5,174,717.50	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			452,610.96	(586,152.50)	-229.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,600.00	210,000.00	0.2%
b) Transfers Out		7600-7629	209,600.00	210,000.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			452,610.96	(586,152.50)	-229.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,870,982.55	2,323,593.51	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,870,982.55	2,323,593.51	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,870,982.55	2,323,593.51	24.2%
2) Ending Net Position, June 30 (E + F1e)			2,323,593.51	1,737,441.01	-25.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,075,468.49	621,473.99	-42.2%
b) Restricted Net Position		9797	632,868.85	506,925.85	-19.9%
c) Unrestricted Net Position		9790	615,256.17	609,041.17	-1.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,782,977.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,878.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	7,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
f) Other		9150	0.00		
2) Investments		9200	159,638.73		
3) Accounts Receivable		9290	92,394.30		
4) Due from Grantor Government		9310	550,895.74		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	8,050.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9380	0.00		
9) Lease Receivable					
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	59,178.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(11,964.07)		
d) Buildings		9430	201,670.65		
e) Accumulated Depreciation - Buildings		9435	(74,708.30)		
f) Equipment		9440	170,782.53		
g) Accumulated Depreciation - Equipment		9445	(80,302.72)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,839,233.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	257,774.42		
2) Due to Grantor Governments		9590	35,794.30		
3) Due to Other Funds		9610	221,150.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	921.64		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			515,640.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			2,323,593.51		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,202,799.00	1,692,359.00	-23.2%
Education Protection Account State Aid - Current Year		8012	500,833.00	1,179,332.00	135.5%
State Aid - Prior Years		8019	12,786.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8098	875,451.00	987,119.00	12.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,591,869.00	3,858,810.00	7.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	271,441.00	100,000.00	-63.2%
Special Education Entitlement		8181	29,223.00	27,918.00	-4.5%
Special Education Discretionary Grants		8182	929.00	1,000.00	7.6%
Child Nutrition Programs		8220	136,243.75	125,000.00	-8.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	133,811.30	36,195.00	-73.0%
TOTAL, FEDERAL REVENUE			571,648.05	290,113.00	-49.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,823.00	14,585.00	23.4%
Lottery - Unrestricted and Instructional Materials		8560	98,140.98	82,742.00	-15.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	59,788.85	72,000.00	20.4%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	999,972.21	133,376.00	-86.7%
TOTAL, OTHER STATE REVENUE			1,169,725.04	302,703.00	-74.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	95,392.90	46,841.00	-50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,741.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,132.55	1,500.00	-75.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	79,946.00	88,598.00	10.8%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,212.45	136,939.00	-39.5%
TOTAL, REVENUES			5,559,454.54	4,588,565.00	-17.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,615,507.52	1,551,526.00	-4.0%
Certificated Pupil Support Salaries		1200	63,012.03	64,024.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	232,531.51	352,696.00	51.7%
Other Certificated Salaries		1900	29,665.00	28,000.00	-12.4%
TOTAL, CERTIFICATED SALARIES			1,940,716.06	1,994,246.00	2.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	104,359.00	133,345.00	27.8%
Classified Support Salaries		2200	145,901.91	119,735.00	-17.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	147,414.14	114,835.00	-22.1%
Other Classified Salaries		2900	102,028.73	112,923.00	10.7%
TOTAL, CLASSIFIED SALARIES			499,703.78	480,838.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	504,669.53	432,268.00	-14.3%
PERS		3201-3202	105,619.08	111,830.00	5.9%
OASDI/Medicare/Alternative		3301-3302	70,048.39	68,825.00	-2.0%
Health and Welfare Benefits		3401-3402	398,189.86	422,300.00	6.1%
Unemployment Insurance		3501-3502	1,211.73	954.00	-21.3%
Workers' Compensation		3601-3602	38,378.41	48,067.00	25.2%
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			1,118,117.00	1,084,044.00	-3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,540.93	22,000.00	765.8%
Books and Other Reference Materials		4200	2,420.00	2,500.00	3.3%
Materials and Supplies		4300	117,296.96	91,650.00	-21.9%
Noncapitalized Equipment		4400	25,978.08	17,800.00	-31.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			148,225.97	133,950.00	-9.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,599.27	9,000.00	-6.2%
Dues and Memberships		5300	9,915.73	16,150.00	62.9%
Insurance		5400-5450	28,332.21	32,875.50	16.0%
Operations and Housekeeping Services		5500	64,774.46	62,500.00	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,800.05	172,600.00	31.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,308.00	60,000.00	1.2%
Professional/Consulting Services and Operating Expenditures		5800	1,051,419.86	1,112,794.00	5.8%
Communications		5900	14,967.09	15,720.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,370,117.67	1,481,639.50	8.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	29,963.10	0.00	-100.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			29,963.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			5,106,843.58	5,174,717.50	1.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	209,600.00	210,000.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			209,600.00	210,000.00	0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	209,600.00	210,000.00	0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,600.00	210,000.00	0.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,591,869.00	3,858,810.00	7.4%
2) Federal Revenue		8100-8299	571,648.05	290,113.00	-49.2%
3) Other State Revenue		8300-8599	1,169,725.04	302,703.00	-74.1%
4) Other Local Revenue		8600-8799	226,212.45	136,939.00	-39.5%
5) TOTAL, REVENUES			5,559,454.54	4,588,565.00	-17.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,970,563.63	2,832,143.00	-4.7%
2) Instruction - Related Services	2000-2999		1,135,988.69	1,314,018.00	15.7%
3) Pupil Services	3000-3999		269,422.23	265,274.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		447,034.93	475,526.50	6.4%
8) Plant Services	8000-8999		283,634.10	287,756.00	1.4%
9) Other Outgo	9000-9999	Except 7800-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,106,843.58	5,174,717.50	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			452,610.96	(586,152.50)	-229.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,600.00	210,000.00	0.2%
b) Transfers Out		7600-7629	209,600.00	210,000.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			452,610.96	(586,152.50)	-229.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,870,982.55	2,323,593.51	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,870,982.55	2,323,593.51	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,870,982.55	2,323,593.51	24.2%
2) Ending Net Position, June 30 (E + F1e)			2,323,593.51	1,737,441.01	-25.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,075,468.49	621,473.99	-42.2%
b) Restricted Net Position		9797	632,868.85	506,925.85	-19.9%
c) Unrestricted Net Position		9790	615,256.17	609,041.17	-1.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	50,000.00	0.00
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,012.56	33,012.56
5810	Other Restricted Federal	1,168.41	1,168.41
6266	Educator Effectiveness, FY 2021-22	54,335.94	51,724.94
6300	Lottery: Instructional Materials	140,511.51	142,436.51
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	172,131.66	127,188.68
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	32,581.55	52,263.55
7412	A-G Access/Success Grant	10,190.00	10,190.00
7413	A-G Learning Loss Mitigation Grant	3,820.00	3,820.00
7425	Expanded Learning Opportunities (ELO) Grant	33,548.70	33,548.70
7435	Learning Recovery Emergency Block Grant	126,940.50	48,944.50
7810	Other Restricted State	4,628.00	4,628.00
Total, Restricted Net Position		632,868.85	506,925.85

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,254.28	4,238.89	4,440.60	4,122.84	4,122.84	4,251.26
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,254.28	4,238.89	4,440.60	4,122.84	4,122.84	4,251.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,254.28	4,238.89	4,440.60	4,122.84	4,122.84	4,251.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Lakeside Union Elementary
San Diego County

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,600,683.00		2,600,683.00			2,600,683.00
Work in Progress	26,381,074.97	918,275.03	27,299,350.00		14,393,175.00	12,906,175.00
Total capital assets not being depreciated	28,981,757.97	918,275.03	29,900,033.00	0.00	14,393,175.00	15,506,858.00
Capital assets being depreciated:						
Land Improvements	6,058,538.49	(.49)	6,058,538.00			6,058,538.00
Buildings	54,529,424.72	4,007,631.28	58,537,056.00	10,558,326.00		69,095,382.00
Equipment	11,062,427.45	(.45)	11,062,427.00	974,043.00		12,036,470.00
Total capital assets being depreciated	71,650,390.66	4,007,630.34	75,658,021.00	11,532,369.00	0.00	87,190,390.00
Accumulated Depreciation for:						
Land Improvements	(1,683,813.90)	(.10)	(1,683,814.00)		134,835.96	(1,818,649.96)
Buildings	(23,283,921.97)	(83,367.03)	(23,367,289.00)		1,150,585.00	(24,517,874.00)
Equipment	(7,209,451.11)	.11	(7,209,451.00)		413,125.00	(7,622,576.00)
Total accumulated depreciation	(32,177,186.98)	(83,367.02)	(32,260,554.00)	0.00	1,698,545.96	(33,959,099.96)
Total capital assets being depreciated, net excluding lease and subscription assets	39,473,203.68	3,924,263.32	43,397,467.00	11,532,369.00	1,698,545.96	53,231,290.04
Lease Assets:						
Accumulated amortization for lease assets		(1,149,290.00)	(1,149,290.00)		45,900.00	(1,195,190.00)
Total lease assets, net	0.00	458,785.00	458,785.00	63,781.00	521,927.00	639.00
Subscription Assets						
Accumulated amortization for subscription assets		(177,657.00)	(177,657.00)		315,047.00	(492,704.00)
Total subscription assets, net	0.00	355,314.00	355,314.00	468,725.00	315,047.00	508,992.00
Governmental activity capital assets, net	68,454,961.65	5,656,637.35	74,111,599.00	12,064,875.00	16,928,694.96	69,247,779.04
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A	ESSER III	ESSER III LMF	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	IDEA, Part B Sev 611	IDEA, Part B, Sec 611 Private School	IDEA Preschool, Part B, Sec 619
FEDERAL CATALOG NUMBER	84.01	84.425	84.425U		84.027	84.027	84.173
RESOURCE CODE	3010	3213	3214	3225	3310	3311	3315
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)	PCA 14329	PCA 15569	PCA 10155		PCA 13379	PCA 10115	PCA 13430
AWARD							
1. Prior Year Carryover	104,220.37	2,010,145.00	187,399.60	0.00	0.00	0.00	0.00
2. a. Current Year Award	624,127.00	0.00	0.00	261,900.00	1,288,756.00	4,046.00	73,891.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	624,127.00	0.00	0.00	261,900.00	1,288,756.00	4,046.00	73,891.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	728,347.37	2,010,145.00	187,399.60	261,900.00	1,288,756.00	4,046.00	73,891.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	101,830.37	1,399,943.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	408,644.79	610,202.00	0.00	130,950.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	510,475.16	2,010,145.00	0.00	130,950.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	681,999.40	2,010,145.00	187,399.60	189,148.25	1,288,756.00	4,046.00	73,891.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	681,999.40	2,010,145.00	187,399.60	189,148.25	1,288,756.00	4,046.00	73,891.00
12. Amounts Included In Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

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

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(171,524.24)	0.00	(187,399.60)	(58,198.25)	(1,288,756.00)	(4,046.00)	(73,891.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	41,331.13	0.00	0.00	0.00	111,979.13	0.00	6,635.19
c. Accounts Receivable	171,524.24	0.00	187,399.60	58,198.25	1,288,756.00	4,046.00	73,891.00
14. Unused Grant Award Calculation (line 4 minus line 9)	46,347.97	0.00	0.00	72,751.75	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	640,668.27	2,010,145.00	187,399.60	189,148.25	1,176,776.87	4,046.00	67,255.81

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	IDEA Mental Health, Part B, Sec 611	IDEA Preschool Staff Development	ARP IDEA Part C, Early Education Program	IDEA Early Intervention	ESEA (ESSA) Title II, Part A	ESEA (ESSA) Title IV, Part A	Title III, Immigrant
FEDERAL CATALOG NUMBER	84.027A	84.173A		84.181	84.367	84.424	
RESOURCE CODE	3327	3345	3384	3385	4035	4127	4201
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	PCA 15197	PCA 13431		PCA 23761	PCA 14341	PCA 15396	
AWARD							
1. Prior Year Carryover	0.00	(36.00)	0.00	(22,069.00)	94,992.74	72,440.28	7,844.00
2. a. Current Year Award	56,343.00	550.00	12,014.13	25,532.00	115,282.00	48,465.00	5,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	56,343.00	550.00	12,014.13	25,532.00	115,282.00	48,465.00	5,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	56,343.00	514.00	12,014.13	3,463.00	210,274.74	120,905.28	12,844.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	93,779.74	56,776.31	0.00
6. Cash Received in Current Year	0.00	(36.00)	12,014.13	(22,069.00)	38,426.00	87,548.28	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	(36.00)	12,014.13	(22,069.00)	132,205.74	144,324.59	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	56,343.00	514.00	12,014.13	3,463.00	209,275.66	30,771.97	12,844.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	56,343.00	514.00	12,014.13	3,463.00	209,275.66	30,771.97	12,844.00
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/R, & AVR amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
(line 8 minus line 9 plus line 12)	(56,343.00)	(550.00)	0.00	0.00	(77,069.92)	113,552.82	(12,844.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	56,776.31	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	1,000.00	308.06	0.00
c. Accounts Receivable	56,343.00	550.00	0.00	0.00	77,069.92	0.00	12,844.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	999.08	90,133.31	0.00
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,343.00	514.00	12,014.13	2,906.87	208,275.66	87,240.22	12,844.00

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

Description	015			016		017		TOTAL
	Title III, English Learner	Title IX Indian Education JOM Program	American Rescue Plan - Homeless Children & Youth II (ARP HYC II)					
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER	84,365	84,06	84,425					
RESOURCE CODE	4203	4510	5634					
REVENUE OBJECT	8290	8290	8290					
LOCAL DESCRIPTION (if any)	PCA 14346	Johnson O'Malley	PCA 15566					
AWARD								
1. Prior Year Carryover	34,272.22	15,929.47	1,734.38					2,506,873.06
2. a. Current Year Award	50,902.00	0.00	0.00					2,566,808.13
b. Transferability (ESSA)	0.00	0.00	0.00					0.00
c. Other Adjustments	0.00	0.00	0.00					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	50,902.00	0.00	0.00					2,566,808.13
3. Required Matching Funds/Other	0.00	0.00	0.00					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	85,174.22	15,929.47	1,734.38					5,073,681.19
REVENUES								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00					1,652,329.42
6. Cash Received in Current Year	52,322.22	0.00	1,734.38					1,319,736.80
7. Contributed Matching Funds	0.00	0.00	0.00					0.00
8. Total Available (sum lines 5, 6, & 7)	52,322.22	0.00	1,734.38					2,972,066.22
EXPENDITURES								
9. Donor-Authorized Expenditures	67,606.48	0.00	1,734.38					4,829,951.87
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00					0.00
11. Total Expenditures (lines 9 & 10)	67,606.48	0.00	1,734.38					4,829,951.87
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts	0.00	0.00	0.00					0.00

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

Description	015			016			017			
(line 8 minus line 9 plus line 12)			(15,284.26)			0.00			0.00	(1,857,885.65)
a. Unearned Revenue			0.00			0.00			0.00	56,776.31
b. Accounts Payable			531.13			15,929.47			.03	178,270.27
c. Accounts Receivable			15,284.26			0.00			0.00	1,971,438.27
14. Unused Grant Award Calculation (line 4 minus line 9)			17,567.74			15,929.47			0.00	243,729.32
15. If Carryover is allowed, enter line 14 amount here										0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			67,075.35			(15,929.47)			1,734.35	4,708,457.91

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	UPK Planning & Implementation Grant	CA State Preschool Program	Child Development Center-Based Reserve Account	Infant Discretionary Funds	Agricultural Career Technical Education Incentive	In-Person Instruction Grant (IP)	STRS On-Behalf
RESOURCE CODE	6053	6105	6130	6515	7010	7422	7690
REVENUE OBJECT	8590	8590	8590/8660	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	PCA 25593					PCA 25560	PCA 10137
AWARD							
1. Prior Year Carryover	3,688.70	0.00	29,133.72	1,938.72	9,130.00	300,225.55	0.00
2. a. Current Year Award	0.00	339,911.98	0.00	2,253.66	8,645.00	0.00	0.00
b. Other Adjustments	0.00	12,654.00	500.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	352,565.98	500.00	2,253.66	8,645.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	2,476,968.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,688.70	352,565.98	29,633.72	4,192.38	17,775.00	300,225.55	2,476,968.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	352,565.98	500.00	1,938.72	17,775.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	352,565.98	500.00	1,938.72	17,775.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,688.70	352,585.98	0.00	4,192.38	9,130.00	300,225.55	2,476,968.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	3,688.70	352,585.98	0.00	4,192.38	9,130.00	300,225.55	2,476,968.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,688.70)	0.00	500.00	(2,253.66)	8,645.00	(300,225.55)	(2,476,968.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	8,645.00	0.00	0.00
b. Accounts Payable	0.00	17,871.90	0.00	0.00	8,273.39	3,383.62	0.00

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

Description	001	002	003	004	005	006	007
c. Accounts Receivable	0.00		0.00		2,253.66	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00		0.00			0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					0.00	8,645.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	334,694.08		500.00	4,192.38	866.61	(3,363.62)

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

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	344,116.69
2. a. Current Year Award	350,810.64
b. Other Adjustments	13,154.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	363,964.64
3. Required Matching Funds/Other	2,476,968.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,185,049.33
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	372,779.70
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	372,779.70
EXPENDITURES	
9. Donor-Authorized Expenditures	3,146,770.61
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,146,770.61
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,773,990.91)
a. Unearned Revenue	8,645.00
b. Accounts Payable	29,528.91
c. Accounts Receivable	2,253.66
14. Unused Grant Award Calculation (line 4 minus line 9)	38,278.72

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

Lakeside Union Elementary
San Diego County

Description		
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		336,858.45

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

001		
Description	ASES Program	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE	9065	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over	935.93	935.93
2. a. Current Year Award	660,633.05	660,633.05
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	660,633.05	660,633.05
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	661,568.98	661,568.98
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	429,411.48	429,411.48
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	429,411.48	429,411.48
EXPENDITURES		
9. Donor-Authorized Expenditures	661,568.97	661,568.97
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	661,568.97	661,568.97
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(232,157.49)	(232,157.49)
a. Unearned Revenue	0.00	0.00
b. Accounts Payable	37,060.32	37,060.32
c. Accounts Receivable	231,221.57	231,221.57
14. Unused Grant Award Calculation (line 4 minus line 9)	.01	.01

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

Lakeside Union Elementary
San Diego County

Description	001			
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			623,572.73	623,572.73

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

Description	001	002	003	004	005	006	TOTAL
FEDERAL PROGRAM NAME							
FEDERAL CATALOG NUMBER							
RESOURCE CODE	5058	5059	5066	5310	5320	5466	
REVENUE OBJECT	8290	8290	8290	8220	8220	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	22,601.25	16,652.24	45,660.00	3,574,430.07	108,746.00	185,971.74	3,954,061.30
2. a. Current Year Award	0.00	0.00	0.00	3,263,642.09	175,046.16	131,302.79	3,569,991.04
b. Other Adjustments	0.00	0.00	0.00	0.00	(6,284.74)	0.00	(6,284.74)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	3,263,642.09	168,761.42	131,302.79	3,563,706.30
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	22,601.25	16,652.24	45,660.00	6,838,072.16	277,507.42	317,274.53	7,517,767.60
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	2,717,829.46	141,259.62	131,302.79	2,990,391.87
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	545,812.63	27,501.80	0.00	573,314.43
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	545,812.63	27,501.80	0.00	573,314.43
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	3,263,642.09	168,761.42	131,302.79	3,563,706.30
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	2,879,995.52	154,056.00	181,853.81	3,215,905.33
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	2,879,995.52	154,056.00	181,863.81
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	22,601.25	16,652.24	45,660.00	3,958,076.64	123,451.42	135,420.72
						3,215,905.33
						4,301,862.27

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	1100	1400	2600	6266	6300	6500	SPED Early Ed Infant Program 6510
REVENUE OBJECT	8560	8012	8590	8590	8560	8097/8792	8311
LOCAL DESCRIPTION (if any)	PCA 23219	PCA 25226	PCA 25601	PCA 25575	PCA 10056	AB 602	PCA 2383
AWARD							
1. Prior Year Restricted Ending Balance	1,279,992.94	0.00	1,956,885.28	878,907.13	540,882.18	0.00	165,413.17
2. a. Current Year Award	907,904.45	6,609,693.00	2,532,400.00	0.00	436,488.44	4,104,861.00	945,112.00
b. Other Adjustments	26,280.26	29,877.00	0.00	0.00	50,241.03	5,045.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	934,184.71	6,639,570.00	2,532,400.00	0.00	486,709.47	4,109,906.00	945,112.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	6,792,301.08	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,214,177.65	6,639,570.00	4,469,285.28	878,907.13	1,027,591.65	10,902,207.08	1,110,525.17
REVENUES							
5. Cash Received in Current Year	788,294.35	6,639,414.07	2,532,392.71	0.00	347,534.28	4,074,107.00	945,112.00
6. Amounts Included In Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	145,890.36	155.93	7.29	0.00	139,175.19	35,799.00	0.00
b. Noncurrent Accounts Receivable	145,890.36	155.93	7.29	0.00	139,175.19	35,799.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	788,294.35	6,639,414.07	2,532,392.71	0.00	347,534.28	4,074,107.00	945,112.00
EXPENDITURES							
10. Donor-Authorized Expenditures	228,574.90	6,639,570.00	1,979,210.57	480,385.36	817,555.10	10,902,207.08	922,021.18
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	228,574.90	6,639,570.00	1,979,210.57	480,385.36	817,555.10	10,902,207.08	922,021.18
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,985,602.75	0.00	2,510,074.71	398,521.77	210,036.55	0.00	188,503.99

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	6546	6547	6762	6770	7029	7032	7033
REVENUE OBJECT	8590	8311	8590	8590	8520	8520	8520
LOCAL DESCRIPTION (if any)	PCA 25455	PCA 24536			PCA 10165		
AWARD							
1. Prior Year Restricted							
Ending Balance	1,708.00	538,197.98	2,024,823.39	0.00	13,981.00	689,386.39	0.00
2. a. Current Year Award	358,290.00	418,944.00	0.00	641,125.00	0.00	24,440.00	134,075.96
b. Other Adjustments	(628.01)	0.00	69,242.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	357,661.99	418,944.00	69,242.00	641,125.00	0.00	24,440.00	134,075.96
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	359,369.99	957,141.98	2,094,065.39	641,125.00	13,981.00	713,826.39	134,075.96
(sum lines 1, 2c, & 3)							
REVENUES							
5. Cash Received in Current Year	357,661.99	418,944.00	69,242.00	641,125.00	0.00	24,440.00	134,075.96
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)							
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available	357,661.99	418,944.00	69,242.00	641,125.00	0.00	24,440.00	134,075.96
(sum lines 5, 7c, & 8)							
EXPENDITURES							
10. Donor-Authorized Expenditures	359,369.99	793,314.88	339,437.09	356,735.12	13,981.00	654,996.85	0.00
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Lakeside Union Elementary
San Diego County

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)		359,369.99	793,314.88	339,437.09	356,735.12	13,981.00	654,996.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)		0.00	163,827.10	1,754,628.30	284,369.88	0.00	58,829.54
							134,075.96

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

Description	015	016	017	018	019	TOTAL
STATE PROGRAM NAME						
RESOURCE CODE	7415	7425	7435	7810	8150	
REVENUE OBJECT	8590	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)	CSESAP	PCA 25561/62			PCA 10049	
AWARD						
1. Prior Year Restricted Ending Balance	0.00	747.00	3,884,163.09	0.00	0.00	11,975,087.55
2. a. Current Year Award	233,704.45	0.00	0.00	58,680.00	0.00	17,405,698.30
b. Other Adjustments	0.00	0.00	(14,548.00)	102,888.00	0.00	268,397.28
c. Adj Curr Yr Award (sum lines 2a & 2b)	233,704.45	0.00	(14,548.00)	161,568.00	0.00	17,674,095.58
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	2,297,322.87	9,089,623.95
4. Total Available Award (sum lines 1, 2c, & 3)	233,704.45	747.00	3,869,615.09	161,568.00	2,297,322.87	38,738,807.08
REVENUES						
5. Cash Received in Current Year	0.00	0.00	(14,548.00)	147,648.00	0.00	17,105,443.36
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	233,704.45	0.00	0.00	13,920.00	0.00	588,652.22
b. Noncurrent Accounts Receivable	233,704.45	0.00	0.00	13,920.00	0.00	588,652.22
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	(14,548.00)	147,648.00	0.00	17,105,443.36
EXPENDITURES						
10. Donor-Authorized Expenditures	233,704.42	747.00	1,269,707.09	78,907.78	2,297,322.87	28,367,748.28
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures	233,704.42	747.00	1,269,707.09	78,907.78	2,297,322.87	28,367,748.28

Description	015	016	017	018	019
(line 10 plus line 11)	233,704.42	747.00	1,269,707.09	78,907.78	2,297,322.67
RESTRICTED ENDING BALANCE					28,367,748.28
13. Current Year					
(line 4 minus line 10)	.03	0.00	2,599,908.00	82,660.22	0.00
					10,371,058.80

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Student Body Activity Funds	Other Restricted - Donation	Other Restricted - Bond	Other Restricted - Developer Fees	Environmental Literacy	Middle School CTE Grant	Community Options Program Entry System Grant (COPES)
RESOURCE CODE	8210	9010	9010	9010	9010-002	9010-004	9010-006
REVENUE OBJECT	8699	8699	8699	8681	8699	8699	8699
LOCAL DESCRIPTION (if any)	ASB						
AWARD							
1. Prior Year Restricted Ending Balance	67,594.59	337,159.37	1,101,263.35	1,694,035.15	14,526.54	193,775.94	8,643.77
2. a. Current Year Award	37,810.47	320,404.51	0.00	209,485.47	0.00	0.00	15,000.00
b. Other Adjustments	3,867.31	0.00	37,546.86	65,558.50	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	41,677.78	320,404.51	37,546.86	275,043.97	0.00	0.00	15,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	109,272.37	657,563.88	1,138,810.21	1,969,079.12	14,526.54	193,775.94	23,643.77
REVENUES							
5. Cash Received in Current Year	41,014.85	320,404.51	35,044.54	275,043.97	0.00	0.00	8,643.77
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	662.93	0.00	2,502.32	0.00	0.00	0.00	6,356.23
b. Noncurrent Accounts Receivable	662.93	0.00	2,502.32	0.00	0.00	10,568.83	10,238.29
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(10,568.83)	(3,882.06)
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	41,014.85	320,404.51	35,044.54	275,043.97	0.00	(10,568.83)	4,761.71
EXPENDITURES							
10. Donor-Authorized Expenditures	62,263.88	436,175.32	1,138,344.89	1,015,408.70	0.00	146,133.77	18,882.06
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	62,263.88	436,175.32	1,138,344.89	1,015,409.70	0.00	146,133.77	18,882.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	47,008.48	221,388.56	465.32	953,669.42	14,526.54	47,642.17	4,761.71

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	River Park Conservancy	EPA Clean School Bus Program	Sick Leave Fund	Native Scholars Pathways Grant	Support Inclusive Practice (SIP)	Comprehensive K-12 Health Education	Help Feed Kids Now!
RESOURCE CODE	9010-008	9010-009	9010-010	9010-012	9010-013	9010-025	9010-050
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	10,000.00	0.00	33,858.43	10,000.00	0.00	72,285.50	1,158.65
2. a. Current Year Award	0.00	4,810,000.00	0.00	0.00	26,000.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,810,000.00	0.00	0.00	26,000.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	4,810,000.00	33,858.43	10,000.00	26,000.00	72,285.50	1,158.65
REVENUES							
5. Cash Received in Current Year	0.00	4,810,000.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	26,000.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	26,000.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,810,000.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	5,432.85	7,344.85	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	5,432.85	7,344.85
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	10,000.00	4,810,000.00	33,658.43	10,000.00	20,567.15	64,940.65	1,158.65

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

Description	015		016		017		018		019		020		021				
	LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	State Preschool Stipend	LEAPP Preschool Stipend	Extended Student Services (ESS)	SD County Child Care Provider	LEAPP Preschool Tuition Program	JPA Workers Comp Surplus Equity	NGSS Grant	State Preschool Stipend	LEAPP Preschool Stipend	Extended Student Services (ESS)	SD County Child Care Provider	LEAPP Preschool Tuition Program	JPA Workers Comp Surplus Equity
AWARD																	
1. Prior Year Restricted Ending Balance					1,717.00	2,597.00	2,316,111.86	4,625.00	(270,437.59)	96,248.00	6,000.00	1,717.00	2,597.00	2,316,111.86	4,625.00	(270,437.59)	96,248.00
2. a. Current Year Award					0.00	0.00	2,174,551.37	0.00	407,665.84	0.00	0.00	0.00	0.00	2,174,551.37	0.00	407,665.84	0.00
b. Other Adjustments					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)					0.00	0.00	2,174,551.37	0.00	407,665.84	0.00	0.00	0.00	0.00	2,174,551.37	0.00	407,665.84	0.00
3. Required Matching Funds/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	0.00
4. Total Available Award (sum lines 1, 2c, & 3)					1,717.00	2,597.00	4,490,663.23	4,625.00	137,228.25	96,248.00	6,000.00	1,717.00	2,597.00	4,490,663.23	4,625.00	137,228.25	96,248.00
REVENUES																	
5. Cash Received in Current Year					0.00	0.00	1,812,569.09	0.00	390,149.84	0.00	0.00	0.00	0.00	1,812,569.09	0.00	390,149.84	0.00
6. Amounts Included in Line 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	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)					0.00	0.00	361,982.28	0.00	17,516.00	0.00	0.00	0.00	0.00	361,982.28	0.00	17,516.00	0.00
b. Noncurrent Accounts Receivable					0.00	0.00	361,982.28	0.00	17,516.00	0.00	0.00	0.00	0.00	361,982.28	0.00	17,516.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)					0.00	0.00	1,812,569.09	0.00	390,149.84	0.00	0.00	0.00	0.00	1,812,569.09	0.00	390,149.84	0.00
EXPENDITURES																	
10. Donor-Authorized Expenditures					0.00	0.00	1,574,224.83	0.00	456,973.26	0.00	0.00	0.00	0.00	1,574,224.83	0.00	456,973.26	0.00
11. Non Donor-Authorized Expenditures					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures					0.00	0.00	1,574,224.83	0.00	456,973.26	0.00	0.00	0.00	0.00	1,574,224.83	0.00	456,973.26	0.00

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

Lakeside Union Elementary
San Diego County

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	0.00	0.00	1,574,224.83	0.00	456,973.26	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	6,000.00	1,717.00	2,597.00	2,916,438.40	4,625.00	(319,745.01)	96,248.00

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

Description	022		023		024		025		TOTAL
	Medi-Cal Billing Option Restricted	LEAPP Preschool Donation	CalHOPE/SEL	Community Development Fund	Resource Code	Revenue Object	Local Program Name	Local Description (if any)	
AWARD									
1. Prior Year Restricted Ending Balance		387.70	3,000.00					6,503,126.62	
2. a. Current Year Award	196,207.58	0.00	0.00					8,825,527.43	
b. Other Adjustments	444,751.50	0.00	0.00					106,972.67	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00						
3. Required Matching Funds/Other	444,751.50	0.00	0.00					8,932,500.10	
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00					0.00	
	640,959.08	387.70	3,000.00					15,435,626.72	
REVENUES									
5. Cash Received in Current Year	0.00	0.00	0.00					7,692,870.57	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00					0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	444,751.50	0.00	0.00					1,239,629.53	
b. Noncurrent Accounts Receivable	0.00	0.00	0.00					429,470.65	
c. Current Accounts Receivable (line 7a minus line 7b)	444,751.50	0.00	0.00					810,158.88	
8. Contributed Matching Funds	0.00	0.00	0.00					0.00	
9. Total Available (sum lines 5, 7c, & 8)	444,751.50	0.00	0.00					8,503,029.45	
EXPENDITURES									
10. Donor-Authorized Expenditures	177,565.66	0.00	3,000.00					5,041,751.07	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00					0.00	
12. Total Expenditures	0.00	0.00	0.00					0.00	

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

Lakeside Union Elementary
San Diego County

Description	022	023	024	025
(line 10 plus line 11)				
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	177,565.66	0.00	3,000.00	0.00
	463,393.42	387.70	0.00	982,227.05
				5,041,751.07
				10,393,875.65

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	30,295,109.49	301	6,341.40	303	30,288,768.09	305	9,868.33		307	30,278,899.76	309
2000 - Classified Salaries	11,895,884.90	311	590,933.75	313	11,304,951.15	315	908,027.43		317	10,396,923.72	319
3000 - Employee Benefits	21,936,580.27	321	185,450.61	323	21,751,129.66	325	544,187.21		327	21,206,942.45	329
4000 - Books, Supplies Equip Replace. (6500)	2,880,446.52	331	65,387.21	333	2,815,059.31	335	1,049,846.50		337	1,765,212.81	339
5000 - Services . . . & 7300 - Indirect Costs	7,061,059.51	341	22,595.35	343	7,038,464.16	345	420,031.01		347	6,618,433.15	349
TOTAL					73,198,372.37	365			TOTAL	70,266,411.89	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 6500).

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	25,678,080.51	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,280,894.56	380
3. STRS.	3101 & 3102	6,789,692.17	382
4. PERS.	3201 & 3202	880,497.69	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	691,897.86	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,760,919.23	385
7. Unemployment Insurance.	3501 & 3502	14,821.34	390
8. Workers' Compensation Insurance.	3601 & 3602	445,849.31	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	450,769.88	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,993,422.55	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		163,866.85	
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.		43,829,555.70	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.		62.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	70,266,411.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	78,276,309.00	(10,312.00)	78,265,997.00	1,806,794.00	1,337,407.00	78,735,384.00	3,006,794.00
Slate School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	482,941.95	(46,031.95)	436,910.00	66,381.00	245,743.92	257,547.08	131,726.21
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,989,524.32		7,989,524.32	131,108.10	643,391.63	7,477,240.79	643,391.63
Net Pension Liability	45,019,441.00		45,019,441.00	10,225,437.00	3,405,040.00	51,839,838.00	
Total/Net OPEB Liability	12,427,704.00	(1,108,239.00)	11,319,465.00	915,594.00		12,235,059.00	
Compensated Absences Payable	419,367.24		419,367.24	44,635.18		464,002.42	464,002.42
Subscription Liability							
Governmental activities long-term liabilities	144,615,287.51	(745,224.95)	143,870,062.56	13,224,858.28	5,983,559.55	151,111,361.29	4,276,703.26
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
Slate School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	86,175,558.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,162,791.25
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	500,455.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,211,623.01
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,052,803.19
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	709,600.00
6. All Other Financing Uses	All	9100	7899	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	625,953.40
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>			<p>6,100,435.11</p>
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699 0.00</p>
<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>			<p>74,912,332.11</p>
<p>Section II - Expenditures Per ADA</p>			<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>			<p>4,238.89</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>			<p>17,672.63</p>

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.)	71,251,369.29	15,819.08
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)	71,251,369.29	15,819.08
B. Required effort (Line A.2 times 90%)	64,126,232.36	14,237.17
C. Current year expenditures (Line I.E and Line II.B)	74,912,332.11	17,672.63
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%

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

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA						
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)	34,826,208.21		34,826,208.21			36,939,902.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,188.87		4,188.87			4,254.28
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
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)	4,254.28		4,254.28	4,122.84		4,122.84
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,254.28			4,122.84
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	59,231.54		59,231.54	60,417.00		60,417.00
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)	12,435,391.67		12,435,391.67	12,629,352.00		12,629,352.00
5. Unsecured Roll Taxes (Object 8042)	424,047.68		424,047.68	429,990.00		429,990.00
6. Prior Years' Taxes (Object 8043)	(6,469.84)		(6,469.84)	(493.00)		(493.00)
7. Supplemental Taxes (Object 8044)	1,033,680.97		1,033,680.97	1,103,757.00		1,103,757.00
2023-24 Actual						
2024-25 P2 Report						
2024-25 P2 Estimate						
2023-24 Actual						
2024-25 Budget						

	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)	64,434.19		64,434.19	55,845.00		55,845.00
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)	841,629.89		841,629.89	727,652.00		727,652.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,851,946.10	0.00	14,851,946.10	15,006,520.00	0.00	15,006,520.00
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)	14,851,946.10	0.00	14,851,946.10	15,006,520.00	0.00	15,006,520.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			631,360.86			638,869.21
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,297,322.87		2,297,322.87	2,189,321.16		2,189,321.16
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)	2,297,322.87	0.00	2,928,683.73	2,189,321.16	0.00	2,828,190.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	41,481,967.00		41,481,967.00	40,084,614.00		40,084,614.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(96,857.00)		(96,857.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	41,385,110.00	0.00	41,385,110.00	40,084,614.00	0.00	40,084,614.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	85,791,503.86		85,791,503.86	73,616,828.92		73,616,828.92

	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)	1,207,641.94		1,207,641.94	546,841.00		546,841.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual					
PRELIMINARY APPROPRIATIONS LIMIT	2024-25 Budget					
1. Revised Prior Year Program Limit (Lines A1 plus A6)			34,826,208.21			36,939,902.73
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0156			0.9691
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			36,939,902.73			37,094,363.98
APPROPRIATIONS SUBJECT TO THE LIMIT			14,851,946.10			15,006,520.00
5. Local Revenues Excluding Interest (Line C18)						
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)			510,513.60			494,740.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			25,016,640.36			24,916,034.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			25,016,640.36			24,916,034.35
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])			589,221.79			298,772.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,421,167.89			15,305,292.32
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)			24,447,418.57			24,617,262.03
9. Total Appropriations Subject to the Limit			15,421,167.89			
a. Local Revenues (Line D7b)			24,447,418.57			
b. State Subventions (Line D6)			2,928,683.73			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D6a plus D6b minus D9c)			36,939,902.73			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2023-24 Actual					
11. Adjusted Appropriations Limit						
	2024-25 Budget					

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines D4 plus D10)			36,939,902.73			37,094,363.98
12. Appropriations Subject to the Limit (Line D9d)			36,939,902.73			

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

Samantha Orahood
Gann Contact Person

sorahood@susd.net
Contact Email Address

619.390.2600 ext. 2604
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,725,098.49
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) 63,961,013.01

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) 5.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,543,250.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 914,931.53

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,260.00
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)	307,509.72
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)	2,066.75
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)	5,798,018.19
9. Carry-Forward Adjustment (Part IV, Line F)	(114,980.95)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,683,037.24
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,382,441.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,918,570.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,648,339.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500,455.51
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)	724,248.13
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	17,600.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	41,627.62
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)	4,976,162.52
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)	93,233.25
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)	62,263.88
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)	2,439,834.48
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,645,779.92
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	77,450,557.44
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.49%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	5,798,018.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	244,320.17
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.95%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.95%) times Part III, Line B19); zero if positive	(114,980.95)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(114,980.95)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-57490.48) is applied to the current year calculation and the remainder (\$-57490.47) is deferred to one or more future years:	7.41%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-38326.98) is applied to the current year calculation and the remainder (\$-76653.97) is deferred to one or more future years:	7.44%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(114,980.95)

Approved indirect cost rate: 7.95%
Highest rate used in any program: 7.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	1,193,845.30	94,910.70	7.95%
01	3311	3,748.03	297.97	7.95%
01	3315	68,449.28	5,441.72	7.95%
01	3327	52,193.61	4,149.39	7.95%
01	3345	476.15	37.85	7.95%
01	3384	11,129.35	884.78	7.95%
01	3385	3,207.97	255.03	7.95%
01	4035	193,863.51	15,412.15	7.95%
01	4127	11,190.71	889.66	7.95%
01	4201	11,898.10	945.90	7.95%
01	4203	62,627.59	4,978.89	7.95%
01	6266	445,007.28	35,378.08	7.95%
01	6500	10,453,567.30	302,674.87	2.90%
01	6510	854,125.43	67,895.75	7.95%
01	6515	3,883.63	308.75	7.95%
01	6546	332,904.11	26,465.88	7.95%
01	6547	734,846.25	58,423.84	7.95%
01	6770	353,243.62	3,491.50	0.99%
01	9010	1,399,452.65	31,458.71	2.25%
12	6105	326,554.06	25,964.79	7.95%
13	5310	1,481,895.33	74,736.30	5.04%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,942,132.67		653,072.31	2,595,204.98
2. State Lottery Revenue	8560	998,650.96		520,384.20	1,519,035.16
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)		2,940,783.63	0.00	1,173,456.51	4,114,240.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	9,868.33		0.00	9,868.33
2. Classified Salaries	2000-2999	27,593.48		0.00	27,593.48
3. Employee Benefits	3000-3999	4,756.19		0.00	4,756.19
4. Books and Supplies	4000-4999	187,998.62		822,638.45	1,010,637.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	85,722.07			85,722.07
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			270.00	270.00
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	23,986.02			23,986.02
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		339,924.71	0.00	822,908.45	1,162,833.16
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,600,858.92	0.00	350,548.06	2,951,406.98
D. COMMENTS:					
Charters online access to digital curriculum					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,574.05	0.00	4,574.05	390.66	4,884.71	
1110	Regular Education, K-12	43,922,378.20	12,371,464.08	4,807,970.91	4,807,970.91	61,101,813.17	
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	
3600	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	229,113.01	0.00	229,113.01	19,568.19	248,681.20	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5969	Special Education	15,229,868.52	423,776.40	15,653,744.92	1,336,962.40	16,990,707.32	
6000	Regional Occupational Ctr/Prg (ROCCP)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	815,101.65	0.00	815,101.65	69,616.59	884,718.23	
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	630,082.85	0.00	630,082.85	53,614.41	683,697.28	
Other Costs							
---	Food Services					324,494.47	
---	Enterprise					0.00	
---	Facilities Acquisition & Construction					3,381,618.88	
---	Other Outgo					1,807,823.29	
Other Funds ---							
---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) lines CAC, line E]		365,208.18	365,209.18	482,326.04	847,535.22	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 08, 62, Function 7210, Object 7350)				(100,701.09)	(100,701.09)	
---	Total General Fund and Charter Schools Funds Expenditures	60,831,219.28	13,160,449.64	73,991,667.92	6,689,948.10	86,175,558.46	

Goal	Type of Program	Instructional (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 3800)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	3,877.09	0.00	0.00	696.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,574.05
1110	Regular Education, K-12	39,844,463.31	0.00	270,300.66	3,707,584.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,922,378.20
3100	Alternative Schools	0.00	0.00	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	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	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	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
3900	Career Technical Education	0.00	0.00	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	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	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	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	228,113.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228,113.01
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	13,614,342.26	362,351.48	0.00	26,452.72	102,515.39	1,124,206.67	0.00	0.00	0.00	0.00	0.00	15,229,668.52
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	723,331.25	0.00	0.00	0.00	91,770.40	0.00	0.00	0.00	0.00	0.00	0.00	815,101.65
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	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	129,627.34	0.00	0.00	500,455.51	0.00	0.00	0.00	630,092.85
Total Direct Charged Costs		54,515,146.92	362,351.48	270,300.66	3,734,743.91	324,013.13	1,124,206.67	0.00	500,455.51	0.00	0.00	0.00	60,831,218.28

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCBAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,343,045.05	5,425,000.87	603,418.14	12,371,464.06	
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	
4510	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)	423,778.40	0.00	0.00	423,778.40	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7160	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	
**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
**	Child Development (Fund 12)	365,209.18	0.00	0.00	365,209.18	
**	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
Total Allocated Support Costs		7,132,030.63	5,425,000.87	603,418.14	13,160,449.64	

A.		General Administration Costs in General Fund and Charter Schools Funds	
1	Beard and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5989 and 8000, Objects 1000-7999)	724,248.13	
2	External Financial Audits (Funds 01, 09, and 62, Functions 7180-7191, Goals 0000-8999 and 9000, Objects 1000 - 7999)	47,880.00	
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,814,840.91	
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,383,700.16	
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,770,649.20	
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		60,831,218.26
2	Total Allocated Costs (from Form PCR, Column 2, Total)		13,180,449.64
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		73,961,667.92
C.		Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5988, except 5100)		2,439,834.48
3	Cafeterias (Funds 13 & 61, Objects 1000-5999, except 5100)		2,842,242.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		5,282,076.63
D.	Total Direct Charged and Allocated Costs (B3 + C5)		79,273,744.55
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)		6.54%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8900)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	324,494.47				324,494.47
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			3,381,618.68		3,381,618.68
Other Outgo (Objects 1000 - 7899)				1,807,928.28	1,807,928.28
Total Other Costs	324,494.47	0.00	3,381,618.68	1,807,928.28	5,513,942.44

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 2420-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	985,622.57	374,296.85	2,191,255.07	3,580,856.14	5,329,700.87	95,300.00	603,418.14		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	4.00	1.00	10.00	18.30	273.97	273.97	149.00		
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)	2.00			.50					
6000 ROC/IP									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)			2.00						
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	6.00	1.00	12.00	18.80	273.97	273.97	149.00		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	253,098.91	0.00	0.00	487,966.39	281,744.79	4,536,996.44		5,539,806.53
2000-2999	Classified Salaries	503,537.23	0.00	0.00	125,862.37	227,937.60	2,209,120.69		3,066,457.89
3000-3999	Employee Benefits	424,171.82	0.00	0.00	253,855.09	276,121.44	3,441,771.91		4,395,920.26
4000-4999	Books and Supplies	61,111.11	0.00	0.00	8,621.16	3,321.26	35,953.53		109,007.06
5000-5999	Services and Other Operating Expenditures	86,054.74	0.00	0.00	1,047.19	327,955.31	1,508,990.37		1,924,047.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00		194,729.17
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	44.79	0.00		44.79
7310	Total Direct Costs	1,522,702.98	0.00	0.00	857,352.20	1,117,125.19	11,732,832.94	0.00	15,230,013.31
7350	Transfers of Indirect Costs	561,746.53	0.00	0.00	0.00	0.00	0.00		561,746.53
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	423,776.36	0.00	0.00	0.00	0.00	0.00		423,776.36
	Total Indirect Costs and PCR Allocations	985,522.89	0.00	0.00	857,352.20	1,117,125.19	11,732,832.94	0.00	985,522.89
	TOTAL COSTS	2,508,225.87	0.00	0.00	857,352.20	1,117,125.19	11,732,832.94	0.00	16,215,536.20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	24,070.57		24,070.57
2000-2999	Classified Salaries	0.00	0.00	0.00	6,920.25	220,033.20	551,493.21		778,446.66
3000-3999	Employee Benefits	0.00	0.00	0.00	4,209.10	151,809.81	400,252.43		556,071.34
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	476.15	929.00		1,405.15
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	11,129.35	372,119.16	976,745.21	0.00	1,359,993.72
7310	Transfers of Indirect Costs	105,722.41	0.00	0.00	0.00	0.00	0.00		105,722.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	105,722.41	0.00	0.00	0.00	0.00	0.00	0.00	105,722.41
8980	TOTAL BEFORE OBJECT 8980	105,722.41	0.00	0.00	11,129.35	372,119.16	976,745.21	0.00	1,465,716.13
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5610, goals 5000-5999)								0.00
	TOTAL COSTS	253,098.91	0.00	0.00	487,966.39	281,744.79	4,512,925.87		5,515,735.96
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	253,098.91	0.00	0.00	487,966.39	281,744.79	4,512,925.87		5,515,735.96

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Prechool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	503,537.23	0.00	0.00	118,942.12	7,904.40	1,657,627.48		2,289,011.23
3000-3999	Employee Benefits	424,171.82	0.00	0.00	249,645.99	124,511.63	3,041,519.48		3,839,848.92
4000-4999	Books and Supplies	61,111.11	0.00	0.00	8,621.16	3,321.26	35,953.53		109,007.06
5000-5999	Services and Other Operating Expenditures	86,054.74	0.00	0.00	1,047.19	327,479.16	1,508,061.37		1,922,642.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00		194,729.17
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	44.79	0.00		44.79
7310	Total Direct Costs	1,522,702.98	0.00	0.00	846,222.85	745,006.03	10,756,087.73	0.00	13,870,019.59
7350	Transfers of Indirect Costs	456,024.12	0.00	0.00	0.00	0.00	0.00		456,024.12
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	423,776.36							423,776.36
	Total Indirect Costs and PCR Allocations	879,800.48	0.00	0.00	0.00	0.00	0.00	0.00	879,800.48
	TOTAL BEFORE OBJECT 8980	2,402,503.46	0.00	0.00	846,222.85	745,006.03	10,756,087.73	0.00	14,749,820.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								14,749,820.07
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	23,000.58		23,000.58
2000-2999	Classified Salaries	475,939.01	0.00	0.00	0.00	0.00	25,521.27		501,460.28
3000-3999	Employee Benefits	310,022.40	0.00	0.00	0.00	0.00	34,064.74		344,087.14
4000-4999	Books and Supplies	61,111.11	0.00	0.00	0.00	0.00	0.00		61,111.11
5000-5999	Services and Other Operating Expenditures	15,759.88	0.00	0.00	929.50	0.00	1,301.80		17,991.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00		194,729.17
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,057,561.57	0.00	0.00	929.50	0.00	83,888.39	0.00	1,142,379.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,057,561.57	0.00	0.00	929.50	0.00	83,888.39	0.00	1,142,379.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								6,949,431.33
	TOTAL COSTS								8,091,810.79

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

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	15,843,017.48	7,735,321.42
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)	15,843,017.48	7,735,321.42
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,005.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	1,005.00	

SELPA: East County (PC)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
1. 10 replaced positions	437,370.00	
3.a. 7 student transfers	334,688.00	
Total exempt reductions	772,058.00	0.00

SECTION 2

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

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

SELPA:

Essex County (PC)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).

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

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

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

If (b) is less than (e).

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

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

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

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

0.00 (c)

0.00 (d)

0.00 (e)

0.00 (f)

SECTION 3

Column A

Column B

Column C

SELPA: East County (PC)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

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

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

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
16,215,536.20		
1,465,716.13		
14,749,820.07	15,843,017.48	0.00
	15,843,017.48	772,058.00
	0.00	0.00
14,749,820.07	15,070,959.48	(321,139.41)

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
16,215,536.20		
1,465,716.13		
14,749,820.07	16,843,017.48	0.00
	15,843,017.48	772,058.00
	0.00	0.00
14,749,820.07	15,070,959.48	1,005.00
	1,005.00	
14,603.78	14,985.98	(392.20)

SELPA: East County (PC)

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,091,810.79	7,735,321.42	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation	7,735,321.42	7,735,321.42	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	8,091,810.79	7,735,321.42	356,489.37

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

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

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
a. Expenditures paid from local sources	8,091,810.79	7,735,321.42	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE	7,735,321.42	7,735,321.42	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	8,091,810.79	7,735,321.42	
b. Special education unduplicated pupil count	1,010.00	1,005.00	
c. Per capita local expenditures(B2a/ B2b)	8,011.69	7,696.84	314.86

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.

Samantha Orathood
Contact Name
Director of Finance
Title

619.390.2600 ext. 2604
Telephone Number
sorathood@susd.net
Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Duizura Union Elementary (PC05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8950	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

East County (PC)

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

SELPA:

East County (PC)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	315,692.01	0.00	0.00	485,196.00	489,950.00	4,909,669.00		6,200,507.01
2000-2999	Classified Salaries	582,504.00	0.00	0.00	111,570.00	231,527.00	2,245,543.00		3,171,144.00
3000-3999	Employee Benefits	541,354.09	0.00	0.00	270,290.00	450,583.00	4,242,903.06		5,505,130.15
4000-4999	Books and Supplies	44,250.00	0.00	0.00	6,750.00	3,500.00	38,531.78		83,031.78
5000-5999	Services and Other Operating Expenditures	103,400.00	0.00	0.00	250.00	13,257.29	795,738.65		912,645.94
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	1,587,200.10	0.00	0.00	874,056.00	1,188,817.29	12,232,385.49	0.00	15,882,458.88
7310	Transfers of Indirect Costs	544,806.65	0.00	0.00	0.00	0.00	0.00		544,806.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	544,806.65	0.00	0.00	0.00	0.00	0.00	0.00	544,806.65
	TOTAL COSTS	2,132,006.75	0.00	0.00	874,056.00	1,188,817.29	12,232,385.49	0.00	16,427,265.53
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	315,692.01	0.00	0.00	485,196.00	415,771.92	4,889,495.00		6,108,154.83
2000-2999	Classified Salaries	582,504.00	0.00	0.00	111,570.00	0.00	1,804,877.95		2,498,951.95
3000-3999	Employee Benefits	541,354.09	0.00	0.00	270,290.00	261,670.00	3,917,351.54		4,990,665.63
4000-4999	Books and Supplies	44,250.00	0.00	0.00	6,750.00	3,500.00	34,800.00		89,300.00
5000-5999	Services and Other Operating Expenditures	103,400.00	0.00	0.00	250.00	12,750.00	744,010.00		860,410.00
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	1,587,200.10	0.00	0.00	874,056.00	693,691.82	11,390,534.49	0.00	14,545,482.41
7310	Transfers of Indirect Costs	434,668.12	0.00	0.00	0.00	0.00	0.00		434,668.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	434,668.12	0.00	0.00	0.00	0.00	0.00	0.00	434,668.12
	TOTAL BEFORE OBJECT 8980	2,021,868.22	0.00	0.00	874,056.00	693,691.82	11,390,534.49	0.00	14,980,150.53
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								0.00
	TOTAL COSTS								14,980,150.53
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5740)	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	562,373.00	0.00	0.00	0.00	0.00	6,090.00		568,463.00
3000-3999	Employee Benefits	375,267.09	0.00	0.00	0.00	0.00	2,250.00		377,517.09
4000-4999	Books and Supplies	44,250.00	0.00	0.00	0.00	0.00	0.00		44,250.00
5000-5999	Services and Other Operating Expenditures	33,750.00	0.00	0.00	0.00	0.00	0.00		33,750.00
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	1,015,640.09	0.00	0.00	0.00	0.00	8,340.00	0.00	1,023,980.09
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	1,015,640.09	0.00	0.00	0.00	0.00	8,340.00	0.00	1,023,980.09
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)								7,554,756.09
	TOTAL COSTS								8,578,736.18

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education Infants (Goal 5710)	Special Education Preschool Students (Goal 5730)	Spec. Education Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	253,098.91	0.00	0.00	467,966.39	281,744.79	4,536,986.44	0.00		5,539,806.53
2000-2999	Classified Salaries	503,537.23	0.00	0.00	125,862.37	227,937.60	2,209,120.69	0.00		3,066,457.89
3000-3999	Employee Benefits	424,171.82	0.00	0.00	253,855.09	276,121.44	3,441,771.91	0.00		4,395,920.26
4000-4999	Books and Supplies	61,111.11	0.00	0.00	8,621.16	3,321.26	35,953.53	0.00		109,007.06
5000-5999	Services and Other Operating Expenditures	86,054.74	0.00	0.00	1,047.18	327,955.31	1,508,990.37	0.00		1,924,047.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00	0.00		194,729.17
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	44.79	0.00	0.00		44.79
	Total Direct Costs	1,522,702.98	0.00	0.00	857,352.20	1,117,125.19	11,732,832.94	0.00	0.00	15,230,013.31
7310	Transfers of Indirect Costs	561,746.53	0.00	0.00	0.00	0.00	0.00	0.00		561,746.53
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)	423,776.36	0.00	0.00	0.00	0.00	0.00	0.00		423,776.36
	Total Indirect Costs	561,746.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	561,746.53
	TOTAL COSTS	2,084,449.51	0.00	0.00	857,352.20	1,117,125.19	11,732,832.94	0.00	0.00	15,791,759.84
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3365)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	24,070.57	0.00		24,070.57
2000-2999	Classified Salaries	0.00	0.00	0.00	6,920.25	220,033.20	551,493.21	0.00		778,446.66
3000-3999	Employee Benefits	0.00	0.00	0.00	4,209.10	151,609.81	400,252.43	0.00		556,071.34
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	476.15	929.00	0.00		1,405.15
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	11,129.35	372,119.16	976,745.21	0.00	0.00	1,359,993.72
7310	Transfers of Indirect Costs	105,722.41	0.00	0.00	0.00	0.00	0.00	0.00		105,722.41
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	105,722.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,722.41
	TOTAL BEFORE OBJECT 8980	105,722.41	0.00	0.00	11,129.35	372,119.16	976,745.21	0.00	0.00	1,465,716.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,465,716.13

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	253,098.91	0.00	0.00	467,966.39	281,744.79	4,512,925.87	0.00		5,515,735.96
2000-2999	Classified Salaries	503,537.23	0.00	0.00	118,942.12	7,904.40	1,657,627.48	0.00		2,288,011.23
3000-3999	Employee Benefits	424,171.82	0.00	0.00	249,645.99	124,511.63	3,041,519.48	0.00		3,839,648.92
4000-4999	Books and Supplies	61,111.11	0.00	0.00	8,621.16	3,321.26	35,953.53	0.00		109,007.06
5000-5999	Services and Other Operating Expenditures	86,054.74	0.00	0.00	1,047.19	327,479.16	1,508,061.37	0.00		1,922,642.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00	0.00		194,729.17
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
7310	Total Direct Costs	1,522,702.88	0.00	0.00	846,222.85	745,006.03	10,756,087.73	0.00	0.00	13,870,019.59
7350	Transfers of Indirect Costs - Interfund	456,024.12	0.00	0.00	0.00	0.00	0.00	0.00		456,024.12
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	423,776.36								423,776.36
8980	TOTAL BEFORE OBJECT 8980	456,024.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	456,024.12
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	1,378,727.10	0.00	0.00	846,222.85	745,006.03	10,756,087.73	0.00	0.00	14,326,043.71
	TOTAL COSTS									14,326,043.71
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	23,000.58	0.00		23,000.58
2000-2999	Classified Salaries	475,939.01	0.00	0.00	0.00	0.00	25,521.27	0.00		501,460.28
3000-3999	Employee Benefits	310,022.40	0.00	0.00	0.00	0.00	34,064.74	0.00		344,087.14
4000-4999	Books and Supplies	61,111.11	0.00	0.00	0.00	0.00	0.00	0.00		61,111.11
5000-5999	Services and Other Operating Expenditures	15,759.88	0.00	0.00	929.50	0.00	1,301.80	0.00		17,991.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	194,729.17	0.00	0.00	0.00	0.00	0.00	0.00		194,729.17
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,057,561.57	0.00	0.00	929.50	0.00	83,888.39	0.00	0.00	1,142,379.46
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	1,057,561.57	0.00	0.00	929.50	0.00	83,888.39	0.00	0.00	1,142,379.46

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

37 68189 0000000
 Report SEMB
 E8A7CBW1AD(2023-24)

Lakeside Union Elementary
 San Diego County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nons Severely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,949,431.33
	TOTAL COSTS									8,091,810.79

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

SELPA: East County (PC)

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/subseqyrtrckwrkshl.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/ideaemoexempwrkshl.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:

#1, 7 positions that were filled via Agency

#3.a. 4 student transfers

State and Local	Local Only
223,730.00	
252,273.00	
476,003.00	0.00

Total exempt reductions

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.

SELPA:

East County (PC)

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(e)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

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

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

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

SELPA: East County (PC)

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year F 2022-23	Difference (A - B)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

16,427,265.53		
1,447,115.00		
14,980,150.53	15,843,017.48	
	0.00	
	15,843,017.48	
	476,003.00	
	0.00	
14,980,150.53	15,367,014.48	(386,863.95)

Budgeted Amounts FY 2024-25	Comparison Year FY 2022-23	Difference
-----------------------------	----------------------------	------------

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

16,427,265.53		
1,447,115.00		
14,980,150.53	15,843,017.48	
	0.00	
	15,843,017.48	
	476,003.00	
	0.00	
14,980,150.53	15,367,014.48	(456.73)
1,010.00	1,005.00	
14,831.83	15,290.56	(458.73)

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
8,578,736.18	8,091,810.79	
	0.00	
	8,091,810.79	
	0.00	
	0.00	
8,578,736.18	8,091,810.79	486,925.39

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
8,578,736.18	8,091,810.79	
	0.00	
	8,091,810.79	
	0.00	
	0.00	
8,578,736.18	8,091,810.79	
1,010.00	1,010.00	
8,493.80	8,011.69	482.10

Samantha Oranhood

Contact Name

Director of Finance

Title

619.390.2600 ext. 2604

Telephone Number

sorahood@leusd.net

Email Address

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

37 68189 0000000
Report SEEMB
E8A7C8W1AD(2023-24)

Lakeside Union Elementary
San Diego County

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont High (PC04)	Jamul-Dulzura Union Elementary (PC05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Duizura Union Elementary (PC05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Lakeside Union Elementary
 San Diego County

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

37 68189 0000000
 Report SEMB
 E8A7CBW1AD(2023-24)

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

East County (PC)

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

SELPA: East County (PC)

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(230,450.81)	0.00	(100,701.09)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							2,992,101.61	1,271,700.69
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	600.00	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	245,299.15	0.00	25,964.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							679,881.82	2,328,685.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(82,416.46)	74,736.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							40,724.41	299,268.06
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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							198.72	135,338.55
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7,659.12	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,659.12
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					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	59,309.00	0.00	0.00	0.00				
Other Sources/Uses Detail					209,600.00	209,600.00		
Fund Reconciliation							550,895.74	221,150.12
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					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	312,867.27	(312,867.27)	100,701.09	(100,701.09)	709,600.00	709,600.00	4,263,802.30	4,263,802.30