



Liberty Union High School District

20 Oak Street
Brentwood, CA 94513
Phone: 925.634.2166 Fax (925) 634-1687

TO: Superintendent and Board Members
FROM: Dina Stewart
DATE: September 11, 2024

RE: 2023-24 Unaudited Actuals

Attached for your review is a copy of the Unaudited Actuals (UA) for fiscal year ending 2023-24. This report is presentation of the District's financial status as of June 30, 2024.

The 2023-24 year had positive revenue growth due to a combined COLA of 8.22% as well as the availability of \$6 million of one-time funding that was used to support additional staffing, summer school enrichment, credit recovery, mental health interventions and targeted support programs. The ending fund balance increased from estimated actuals by \$8.8M, with \$6.2M representing savings within the Unrestricted funding designation. Reductions of roughly \$3M for Special Education program cost and \$1.4M within the contract services category represent the primary areas of savings. An additional \$1.2M in LCFF and State revenue represents the other increase to the Unrestricted balance.

The Restricted fund balance growth of \$2.5M was due to a concentrated effort to maximize the district's one-time funding sources by directing funding to those areas that will provide the greatest impact on learning.

ESTIMATED ACTUALS vs. UNAUDITED ACTUALS

Each year districts are required to include an estimate of the Ending Fund Balance in the Budget Adoption process. The summary below illustrates the fund balance from where the District thought that we would end the year to where the District actually closed. As mentioned earlier, the largest expenditure variance was related to services within our Special Education program. The District currently contributes to Special Education to offset the underfunding that we receive from the state. Therefore, any reduction in expenditures will result in a reduction to the unrestricted contribution resulting in an additional increase to the unrestricted fund balance.

| Ending Fund Balance Comparison | | | | |
|--------------------------------|---------------|-------------------|--------------|--|
| | ESTIMATED | UNAUDITED ACTUALS | VARIANCE | |
| Unrestricted | \$ 9,707,623 | \$ 15,953,407 | \$ 6,245,784 | |
| Restricted | \$ 10,831,293 | \$ 13,411,477 | \$ 2,580,184 | |
| Totals | \$ 20,538,915 | \$ 29,364,884 | \$ 8,825,969 | |

INCLUDED IN YOUR PACKET:

- Two-page Certification, Form CA
- Power Point Summary of 2023-24 Unaudited Actuals
- One-page summary worksheet for the General Fund Estimated and Unaudited Actuals
- Summary of Components of 2023-24 Ending Fund Balance
- SACS forms
- LCFF Calculator

All information listed above is presented in the order of appearance in your packet and begin just after the two-page certification Form CA.

BOARD ACTION REQUESTED: Approval of the 2023-24 Unaudited Actual report as presented.

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

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

| Form | Description | Value |
|-------|--|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 59.86% |
| | 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 | \$55,293,141.52 |
| | Appropriations Subject to Limit | \$55,293,141.52 |
| | 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 | 2.93% |
| | Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval. | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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For School District:

Dina Stewart

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Chief Business Officer

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E-mail Address

2023-24 UNAUDITED ACTUALS FINANCIAL REPORT

Dina Stewart
Chief Business Officer
September 11, 2024



2023-24 Enrollment and ADA

| Year | CALPADS | ACTUAL ADA | FUNDED ADA | METHOD |
|-------|---------|------------|------------|---------------|
| 19/20 | 8,304 | 7,838.19 | 7,838.19 | HOLD HARMLESS |
| 20/21 | 8,222 | 7,838.19 | 7,838.19 | HOLD HARMLESS |
| 21/22 | 8,300 | 7,506.21 | 7,838.19 | PRIOR YEAR |
| 22/23 | 8,232 | 7,573.87 | 7,835.99 | 3-PY AVERAGE |
| 23/24 | 8,241 | 7,616.83 | 7,740.23 | 3-PY AVERAGE |

Unaudited Actuals – Revenue

| <u>Revenue</u> | 2023-24 Estimated Actuals | 2023-24 Unaudited Actuals | Difference | % | Note # |
|---|---------------------------------|---------------------------------|------------------|----------|-----------|
| Local Control Funding Revenue includes EPA | \$103,741,804 | \$104,503,415 | \$761,611 | | |
| Federal Revenues | 6,143,125 | 5,215,328 | (927,797) | (17.79%) | 1 |
| Other State Revenues | 11,420,408 | 12,652,907 | 1,232,498 | 9.74% | 1 |
| Other Local Revenues | <u>9,623,003</u> | <u>9,408,983</u> | <u>(214,020)</u> | (2.27%) | 1 |
| TOTAL REVENUES | \$ 130,928,341 | \$131,780,633 | \$852,292 | 0.64% | |

Unaudited Actuals – Expenditures

| <u>EXPENDITURES</u> | 2023-24 Estimated Actuals | 2023-24 Unaudited Actuals | Difference | % | Note# |
|--|---------------------------------|---------------------------------|---------------|-----------------|-------|
| Certificated Salaries | \$52,597,426 | \$52,131,088 | (\$466,338) | (0.89%) | 2 |
| Classified Salaries | 15,651,770 | 15,176,132 | (475,638) | (3.13%) | 2 |
| Employee Benefits | 34,620,262 | 34,042,178 | (578,085) | (1.70%) | 2 |
| Books and Supplies | 6,440,997 | 4,808,095 | (1,632,902) | (33.96%) | 2 |
| Services & Other Operating Expenses | 25,443,989 | 21,091,119 | (4,352,870) | (20.64%) | 2 |
| Capital Outlay | 1,951,668 | 1,021,421 | (930,247) | (91.07%) | 2 |
| Other Outgo | 1,935,940 | 2,390,089 | 454,149 | 19.00% | |
| Direct Support/Indirect Costs | <u>(88,935)</u> | <u>(80,680)</u> | <u>8,255</u> | <u>(10.23%)</u> | |
| TOTAL EXPENDITURES | \$138,553,118 | \$130,579,441 | (\$7,973,677) | (6.11%) | |

Unaudited Actuals Summary

| | 2023-24 Estimated Actuals | 2023-24 Unaudited Actuals | Difference |
|--|---------------------------------|---------------------------------|--------------------|
| TOTAL REVENUES | \$130,928,341 | \$131,780,833 | \$837,493 |
| TOTAL EXPENDITURES | 138,553,118 | 130,579,441 | (\$4,248,593) |
| Increase (decrease) in Fund Balance | (7,624,777) | 1,201,192 | 8,825,968 |
| TOTAL OTHER FINANCING SOURCES | (1,200,000) | (1,200,000) | \$ 0 |
| <u>Net Increase (decrease) in Fund Balance</u> | <u>(\$8,824,777)</u> | <u>\$1,192</u> | <u>\$8,825,968</u> |
| FUND BALANCE, RESERVES | | | |
| Beginning Balance, July 1 | \$29,363,692 | \$29,363,692 | \$ 0 |
| Audit/Restatement Adjustments | | | |
| Ending Balance, June 30 | \$20,538,915 | \$29,364,884 | \$8,825,968 |

Notes to General Fund Unaudited Actuals

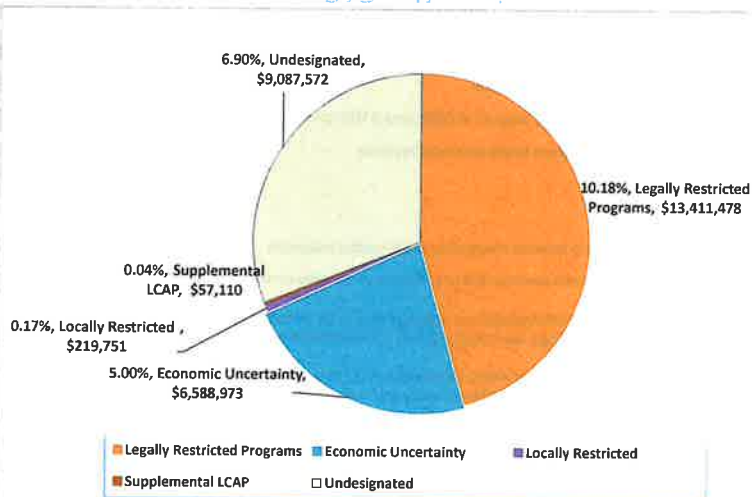
| Note# | Comments | Increase/ (Decrease) |
|---|--|-------------------------|
| 1 Revenue | | |
| | Changes to LCFF prior period adjustment | \$ 761,611 |
| | Represents deferral of unspent revenue | \$ (927,797) |
| | Increase to Lottery funds in the amount of 556K and STRS on behalf 656K | \$ 1,232,498 |
| | Reduction of CALSHAPE grant funds and local revenue | \$ (214,020) |
| | | <u>\$ 852,292</u> |
| 2 Expenditures | | |
| | Represents a reduction in salaries charged to grant funded programs | \$ (466,338) |
| | Classified salary and benefit savings due to reduction in charges to restricted programs | \$ (1,053,723) |
| | 341K less in textbooks, 610K instructional supplies and 333K in non capital supplies and 228K in general supply savings, represent the bulk of this reduction | \$ (1,632,902) |
| | Savings in insurance premiums of 446K, settlement cost in the amount of 353K and contract services in the amount of 2.8M represent the major decreases within this line item | \$ (4,352,870) |
| | Decrease in capital expenditures from restricted programs due to supply chain delays | \$ (930,247) |
| | | <u>462,404</u> |
| | | <u>\$ (7,973,677)</u> |
| 3 Transfers in/(out) of General Fund | | \$ - |
| 4 Change in Fund Balance | | <u>\$ 8,825,968</u> |

Components of Ending Fund Balance

2023-24 Unaudited Actuals General Fund Components of Ending Fund Balance

| Locally Restricted Programs | Resource | Total | % of Exp % of EFB | |
|--|----------------|----------------------|-------------------|---------------|
| Revolving | 0000 | \$ 10,000 | | |
| Locally Restricted - Site | 0012/0017/0040 | \$ 209,751 | | |
| Supplemental | 0787 | \$ 57,110 | | |
| Total | | \$ 276,861 | 0.00% | 0.94% |
| Legally Restricted Programs | | | | |
| Educator Effectiveness | 6266 | \$ 248,074 | | |
| Restricted Lottery | 6300 | \$ 1,458,414 | | |
| Arts & Music Book Grant | 6762 | \$ 2,256,802 | | |
| Arts & Music in Schools | 6770 | \$ 1,068,186 | | |
| Classified PD | 7311 | \$ 7,404 | | |
| A-G Improvement Grant | 7412 | \$ 73,175 | | |
| A-G Learning Loss Migration Grant | 7413 | \$ 243,435 | | |
| Learning Loss Grant | 7435 | \$ 3,487,897 | | |
| Ethnic Studies Grant | 7910 | \$ 230,466 | | |
| Ongoing & Major Maintenance | 8150 | \$ 179,528 | | |
| Medi-Cal Reimbursement | 9010 | \$ 272,797 | | |
| CCCSIG Safety | 9011 | \$ 72,315 | | |
| Risk Management Safety | 9012 | \$ 68,041 | | |
| MAA Reimbursement | 9014 | \$ 749,761 | | |
| Microsoft Voucher Reimb | 9016 | \$ 86,354 | | |
| Env Grant/Misc Grant | 9017 | \$ 122 | | |
| Mental Health | 9018 | \$ 547,303 | | |
| FFA Grant | 9019 | \$ 5,899 | | |
| Vernon Noble Library Donation | 9020 | \$ 53,808 | | |
| National FFA Grant | 9021 | \$ 2,616 | | |
| Other Local Funds | 9022 | \$ 1,381 | | |
| ROA Funds | 9108 | \$ 2,317,692 | | |
| Total | | \$ 13,411,478 | 10.18% | 45.67% |
| Required Reserve & Undesignated | | | | |
| Economic Uncertainty & Board EUC | 0000 | \$ 6,588,973 | 5.00% | 22.44% |
| Other Undesignated | 0000 | \$ 9,087,572 | 6.90% | 30.95% |
| Total | | \$ 15,676,545 | | 30.95% |
| Ending Balance June 30, 2024 \$ 29,364,884 22.07% 100.00% | | | | |

2023-24 Ending Fund Balance \$29,364,884



2023-24 Unaudited Actuals vs 2024-25 Budget (General Fund)

| | 2023-2024 Unaudited Actuals | | | 2024-2025 Adopted Budget | | | 2024-2025 REVISED BUDGET TENTATIVE AGREEMENT | | |
|--------------------------------------|-----------------------------|----------------------|----------------------|--------------------------|----------------------|-----------------------|---|----------------------|-----------------------|
| | Unrestricted | Restricted | TOTAL | Unrestricted | Restricted | TOTAL | Unrestricted | Restricted | TOTAL |
| REVENUES | | | | | | | | | |
| Local Control Funding | | | | | | | | | |
| Revenue includes EPA | \$101,871,222 | \$2,832,193 | \$104,503,415 | \$101,781,501 | \$2,896,756 | \$104,678,257 | \$101,779,540 | \$2,832,193 | \$104,611,733 |
| Federal Revenues | 0 | 5,215,328 | 5,215,328 | 0 | 3,085,544 | 3,085,544 | 0 | 3,085,544 | 3,085,544 |
| Other State Revenues | 3,105,009 | 9,547,897 | 12,652,907 | 2,701,754 | 9,386,156 | 12,087,910 | 2,701,754 | 9,386,156 | 12,087,910 |
| Other Local Revenues | 2,269,315 | 7,139,616 | 9,408,931 | 1,719,318 | 5,844,939 | 7,564,257 | 1,719,318 | 5,844,939 | 7,564,257 |
| TOTAL REVENUES | \$107,045,546 | \$24,735,087 | \$131,780,633 | \$106,202,573 | \$21,213,395 | \$127,415,968 | \$106,200,612 | \$21,148,832 | \$127,349,444 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | \$41,687,397 | \$10,443,091 | \$52,131,088 | \$43,241,496 | \$11,151,059 | \$54,392,555 | \$43,885,010 | \$11,151,059 | \$55,036,069 |
| Classified Salaries | 9,151,110 | 8,025,021 | 15,176,132 | 9,340,988 | 6,915,119 | 16,256,107 | 9,530,007 | 6,915,119 | 16,445,126 |
| Employee Benefits | 21,476,464 | 12,565,714 | 34,042,178 | 23,554,838 | 14,448,866 | 38,003,504 | 24,374,861 | 14,448,866 | 38,823,727 |
| Books and Supplies | 2,368,627 | 2,439,468 | 4,808,095 | 1,293,391 | 3,158,568 | 4,451,959 | 1,293,391 | 3,158,568 | 4,451,959 |
| Services & Other | 8,995,854 | 12,095,285 | 21,091,119 | 10,226,152 | 12,610,760 | 22,836,912 | 10,226,152 | 12,610,760 | 22,836,912 |
| Operating Expenses | 365,465 | 655,956 | 1,021,421 | 101,861 | 1,358,843 | 1,460,704 | 101,861 | 1,358,843 | 1,460,704 |
| Capital Outlay | 455,178 | 1,934,911 | 2,390,089 | 538,080 | 1,397,860 | 1,935,940 | 538,080 | 1,397,860 | 1,935,940 |
| Other Outlay | (246,382) | 165,702 | (80,680) | (255,317) | 166,382 | (88,935) | (255,317) | 166,382 | (88,935) |
| Direct Support/Indirect Costs | | | | | | | | | |
| TOTAL EXPENDITURES | \$84,253,712 | \$46,325,728 | \$130,579,441 | \$88,041,289 | \$51,207,457 | \$139,248,746 | \$89,694,045 | \$51,207,457 | \$140,901,502 |
| Balance | \$22,791,834 | (\$21,580,842) | \$1,201,192 | \$18,161,284 | (\$29,994,062) | (\$11,832,778) | \$16,506,567 | (\$30,058,625) | (\$13,552,058) |
| OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Transfers Out to Fd 14 | 1,200,000 | 0 | 1,200,000 | 0 | 0 | 0 | 700,000 | 0 | 700,000 |
| Contributions to/from Restricted | (20,547,186) | 20,547,166 | 0 | (23,270,765) | 23,270,765 | 0 | (23,270,765) | 23,270,765 | 0 |
| TOTAL OTHER FINANCING SOURCES | (21,747,186) | 20,547,166 | (1,200,000) | (23,270,765) | 23,270,765 | 0 | (23,270,765) | 23,270,765 | (700,000) |
| NET AVAILABLE DECREASE | \$1,044,687 | (\$1,043,475) | \$1,192 | (\$5,109,481) | (\$6,723,297) | (\$11,832,778) | (\$7,464,198) | (\$6,787,860) | (\$14,252,058) |
| FUND BALANCE - RESERVES | | | | | | | | | |
| Beginning Balance, July 1 | \$14,908,738 | \$14,454,952 | \$29,363,692 | \$15,953,407 | \$13,411,477 | \$29,364,884 | \$15,953,407 | \$13,411,477 | \$29,364,884 |
| Ending Balance, June 30 | \$15,953,407 | \$13,411,477 | \$29,364,884 | \$10,843,926 | \$6,688,180 | \$17,532,106 | \$8,489,209 | \$6,623,617 | \$15,112,826 |
| Revolving Cash, Stores & Prepaids | 10,000.00 | | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 | | 10,000.00 |
| Assignments | 276,881.00 | | 276,881.00 | 300,000.00 | | 300,000.00 | 300,000.00 | | 300,000.00 |
| REU | \$6,588,972.04 | | \$6,588,972.04 | \$6,962,437.30 | | \$6,962,437.30 | \$7,060,075.10 | | \$7,060,075.10 |
| Unassigned | \$8,097,538 | | \$8,097,538 | \$3,371,480 | | \$3,371,480 | \$1,699,134 | | \$1,699,134 |
| Reserve % | 11.60% | | 11.60% | 7.56% | | 7.56% | 5.78% | | 5.78% |

Multi-Year Projection

| | 2024-2025 REVISED BUDGET TENTATIVE AGREEMENT | | | 2025-2026 Projected | | | 2026-2027 Projected | | |
|--------------------------------------|---|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| | Unrestricted | Restricted | TOTAL | Unrestricted | Restricted | TOTAL | Unrestricted | Restricted | TOTAL |
| REVENUES | | | | | | | | | |
| Local Control Funding | | | | | | | | | |
| Revenue includes EPA | \$101,779,540 | \$2,832,193 | \$104,611,733 | \$103,983,908 | \$2,832,193 | \$106,816,101 | \$107,289,276 | \$2,832,193 | \$110,131,469 |
| Federal Revenues | 0 | 3,085,544 | 3,085,544 | 0 | 2,922,100 | 2,922,100 | 0 | 2,922,100 | 2,922,100 |
| Other State Revenues | 2,701,754 | 9,386,156 | 12,087,910 | 2,701,754 | 9,327,229 | 12,028,983 | 2,701,754 | 9,327,229 | 12,028,983 |
| Other Local Revenues | 1,719,318 | 5,844,939 | 7,564,257 | 1,719,318 | 5,844,939 | 7,564,257 | 1,719,318 | 5,844,939 | 7,564,257 |
| TOTAL REVENUES | \$106,200,612 | \$21,148,832 | \$127,349,444 | \$108,404,980 | \$20,926,461 | \$129,331,441 | \$111,720,348 | \$20,926,461 | \$132,646,809 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | \$43,885,010 | \$11,151,059 | \$55,036,069 | \$42,415,394 | \$8,675,718 | \$51,091,112 | \$43,051,625 | \$8,793,392 | \$51,845,017 |
| Classified Salaries | 9,530,007 | 6,915,119 | 16,445,126 | 9,746,547 | 6,860,341 | 16,606,888 | 9,844,113 | 6,928,944 | 16,773,057 |
| Employee Benefits | 24,374,861 | 14,448,866 | 38,823,727 | 24,514,422 | 13,716,943 | 38,231,365 | 25,089,988 | 13,915,227 | 39,005,215 |
| Books and Supplies | 1,293,391 | 3,158,568 | 4,451,959 | 1,208,030 | 2,181,930 | 3,389,960 | 1,242,700 | 1,868,521 | 3,111,221 |
| Services & Other | 10,226,152 | 12,610,760 | 22,836,912 | 9,837,270 | 9,651,069 | 19,488,339 | 10,357,785 | 9,651,069 | 20,008,854 |
| Operating Expenses | 101,861 | 1,358,843 | 1,460,704 | 101,861 | 1,354,074 | 1,455,935 | 50,308 | 1,291,822 | 1,342,130 |
| Capital Outlay | 538,080 | 1,397,860 | 1,935,940 | 538,080 | 1,397,860 | 1,935,940 | 538,080 | 1,397,860 | 1,935,940 |
| Other Outlay | (255,317) | 166,382 | (88,935) | (133,577) | 44,642 | (88,935) | (131,108) | 42,173 | (88,935) |
| Direct Support/Indirect Costs | | | | | | | | | |
| TOTAL EXPENDITURES | \$89,694,045 | \$51,207,457 | \$140,901,502 | \$88,226,127 | \$43,892,577 | \$132,120,704 | \$90,043,491 | \$43,899,008 | \$133,932,499 |
| Balance | \$16,506,567 | (\$30,058,625) | (\$13,552,058) | \$20,178,853 | (\$22,966,116) | (\$2,787,263) | \$21,676,857 | (\$22,962,547) | (\$1,285,690) |
| OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Transfers Out to Fd 14 | 700,000 | 0 | 700,000 | 700,000 | 0 | 700,000 | 500,000 | 0 | 500,000 |
| Contributions to/from Restricted | (23,270,765) | 23,270,765 | 0 | (22,178,946) | 22,178,946 | 0 | (22,584,164) | 22,584,164 | 0 |
| TOTAL OTHER FINANCING SOURCES | (23,270,765) | 23,270,765 | (700,000) | (22,878,946) | 22,178,946 | (700,000) | (23,084,164) | 22,584,164 | (500,000) |
| NET AVAILABLE INCREASE | (\$7,464,198) | (\$6,787,860) | (\$14,252,058) | (\$2,702,093) | (\$787,170) | (\$3,489,263) | (\$1,407,307) | (\$378,383) | (\$1,785,690) |
| FUND BALANCE - RESERVES | | | | | | | | | |
| Beginning Balance, July 1 | \$15,953,407 | \$13,411,477 | \$29,364,884 | \$8,489,209 | \$6,623,617 | \$15,112,826 | \$5,787,116 | \$5,838,447 | 11,623,563 |
| Ending Balance, June 30 | \$8,489,209 | \$6,623,617 | \$15,112,826 | \$5,787,116 | \$5,838,447 | \$11,623,563 | \$4,379,809 | \$5,458,064 | \$9,837,873 |
| Revolving Cash, Stores & Prepaids | 10,000.00 | | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 | | 10,000.00 |
| Assignments | 300,000.00 | | 300,000.00 | 300,000.00 | | 300,000.00 | 300,000.00 | | 300,000.00 |
| REU | \$7,060,075.10 | | \$7,060,075.10 | \$6,962,437.30 | | \$6,962,437.30 | \$8,721,624.95 | | \$8,721,624.95 |
| Unassigned | \$1,699,134 | | \$1,699,134 | (\$1,163,318) | | (\$1,163,318) | (\$2,651,814) | | (\$2,651,814) |
| Reserve % | 5.78% | | 5.78% | 4.12% | | 4.12% | 3.03% | | 3.03% |

OTHER FUNDS

Other Funds Ending Balances

| | Fund | Balance as of June 30, 2024 | Increase/ (Decrease) |
|-----------------------------------|------|--------------------------------|-------------------------|
| Associated Student Body | 08 | \$ 3,133,278 | \$ 222,835 |
| Adult Education | 11 | \$ 1,742,951 | \$ 280,792 |
| Cafeteria Fund | 13 | \$ 3,097,217 | \$ 1,183,137 |
| Deferred Maintenance | 14 | \$ 1,857,422 | \$ 360,202 |
| Reserved for Technology | 17 | \$ 2,689,982 | \$ 346,107 |
| GO Bond Funding - Meause U | 21 | \$ 4,936,332 | \$ (12,085,964) |
| Capital Facilities | 25 | \$ 11,266,082 | \$ 2,119,507 |
| County School Facility Fund | 35 | \$ 26,952 | \$ (1,993,564) |
| Special Reserve Fund (capital) | 40 | \$ 13,780,843 | \$ 8,759,171 |
| Bond Interest and Redemption Fund | 51 | \$ 6,912,408 | \$ 223,436 |
| Transportation Fund Net Position | 63 | \$ 4,713,278 | \$ 210,105 |
| Scholarship Fund | 73 | \$ 37,538 | \$ (1,649) |



2023-24 Unaudited Actuals as compared to 2023-24 Estimated Actuals

| <u>Revenue</u> | 2023-24 Estimated Actuals | 2023-24 Unaudited Actuals | Difference | % | Note# |
|---|--|--|----------------------|----------|--------------|
| Local Control Funding Revenue includes EPA | \$103,741,804 | \$104,503,415 | \$761,611 | 0.73% | 1 |
| Federal Revenues | 6,143,125 | 5,215,328 | (\$927,797) | -17.79% | 1 |
| Other State Revenues | 11,420,408 | 12,652,907 | \$1,232,498 | 9.74% | 1 |
| Other Local Revenues | 9,623,003 | 9,408,983 | (\$214,020) | -2.27% | 1 |
| TOTAL REVENUES | \$130,928,341 | \$131,780,633 | \$852,292 | 0.65% | |
| <u>EXPENDITURES</u> | | | | | |
| Certificated Salaries | \$52,597,426 | \$52,131,088 | (\$466,338) | -0.89% | 2 |
| Classified Salaries | 15,651,770 | 15,176,132 | (\$475,638) | -3.13% | 2 |
| Employee Benefits | 34,620,262 | 34,042,178 | (\$578,085) | -1.70% | 2 |
| Books and Supplies | 6,440,997 | 4,808,095 | (\$1,632,902) | -33.96% | 2 |
| Services & Other Operating Expenses | 25,443,989 | 21,091,119 | (\$4,352,870) | -20.64% | 2 |
| Capital Outlay | 1,951,668 | 1,021,421 | (\$930,247) | -91.07% | 2 |
| Other Outgo | 1,935,940 | 2,390,089 | \$454,149 | 19.00% | 2 |
| Direct Support/Indirect Costs | (88,935) | (80,680) | \$8,255 | -10.23% | 2 |
| TOTAL EXPENDITURES | \$138,553,118 | \$130,579,441 | (\$7,973,677) | -6.11% | |
| Transfers In/Out | 1,200,000 | 1,200,000 | \$0 | | |
| Net increase (decrease) in Fund Balance | (\$8,824,777) | \$1,192 | \$8,825,968 | | |
| <u>FUND BALANCE, RESERVES</u> | | | | | |
| Beginning Balance, July 1 | \$29,363,692 | \$29,363,692 | \$0 | | |
| Audit/Restatement Adjustments | \$ - | \$ - | \$0 | | |
| Ending Balance, June 30 | \$20,538,915 | \$29,364,884 | \$8,825,968 | | |

Notes to 2023-24 Unaudited Actuals as compared to 2023-24 Estimated Actuals

| Note# | Comments | Increase/ (Decrease) |
|----------|---|--------------------------|
| 1 | Revenue | |
| | Changes to LCFF prior period adjustment | \$ 761,611 |
| | Represents deferral of unspent revenue | \$ (927,797) |
| | Increase to Lottery funds in the amount of 556K and STRS on behalf \$656K | \$ 1,232,498 |
| | Reduction of CALSHAPE grant funds and local revenue | \$ (214,020) |
| | | <hr/> \$ 852,292 |
| 2 | Expenditures | |
| | Represents a reduction in salaries charged to grant funded programs | \$ (466,338) |
| | Classified salary and benefit savings due to reduction in charges to restricted programs | \$ (1,053,723) |
| | \$341K less in textbooks, \$610K instructional supplies, \$333K in non capital supplies, and \$228K in general supply savings, represent the bulk of this reduction. | \$ (1,632,902) |
| | Savings in insurance premiums of \$448K, settlement cost in the amount of \$353K and contract services in the amount of \$2.8M represent the major decreases within this line | \$ (4,352,870) |
| | Decrease in capital expenditures from restricted programs due to supply chain delays | \$ (930,247) |
| | Increase in students attending County programs | \$ 462,404 |
| | | <hr/> \$ (7,973,676) |
| 3 | Transfers in/(out) of General Fund | |
| | No contributions to or from General Fund | \$ - |
| 4 | Change in Fund Balance | <hr/> <hr/> \$ 8,825,968 |

2023-24 Unaudited Actuals
General Fund
Unrestricted & Restricted

| | Unaudited Actuals FY 23-24 UNRESTRICTED | Unaudited Actuals FY 23-24 RESTRICTED | Total Unaudited Actuals General Fund |
|---|---|---|--|
| LCFF Sources | \$101,671,222 | \$2,832,193 | \$ 104,503,415 |
| Federal Revenue | - | 5,215,328 | 5,215,328 |
| Other State Revenue | 3,105,009 | 9,547,897 | 12,652,907 |
| Other Local Revenue | 2,269,315 | 7,139,668 | 9,408,983 |
| Total Revenues | \$107,045,546 | \$24,735,087 | \$131,780,633 |
| Certificated Salaries | \$41,687,397 | \$10,443,691 | \$ 52,131,088 |
| Classified Salaries | 9,151,110 | 6,025,021 | 15,176,132 |
| Employee Benefits | 21,476,464 | 12,565,714 | 34,042,178 |
| Books and Supplies | 2,368,627 | 2,439,468 | 4,808,095 |
| Services, Other Operating Exp | 8,995,854 | 12,095,265 | 21,091,119 |
| Capital Outlay | 365,465 | 655,956 | 1,021,421 |
| Other Outgo- COE SPED, Debt | 455,178 | 1,934,911 | 2,390,089 |
| Indirect Cost - Adult Ed and Food Svc | (246,382) | 165,702 | (80,680) |
| Total Expenditures | \$84,253,712 | \$46,325,728 | \$130,579,441 |
| Net Increase/(Decrease) in Fund Balance | 22,791,833 | (21,590,642) | 1,201,192 |
| Contribution to Restricted | (20,547,166) | 20,547,166 | 0 |
| Net Increase/(Decrease) in Fund Balance | 2,244,667 | (1,043,475) | 1,201,192 |
| Transfer in/Out | (1,200,000) | | (1,200,000) |
| Beginning Fund Balance - July 1 | \$14,908,739 | \$14,454,952 | \$29,363,692 |
| Ending Fund Balance - June 30 | \$15,953,406 | \$13,411,477 | \$29,364,884 |

2023-24 Unaudited Actuals General Fund
Components of Ending Fund Balance

| Locally Restricted Programs | Resource | Total | % of Exp | % of EFB |
|------------------------------------|-----------------|-------------------|-----------------|-----------------|
| Revolving | 0000 | \$ 10,000 | | |
| Locally Restricted -Site | 0012/0017/0040 | \$ 209,751 | | |
| Supplemental | 0787 | \$ 57,110 | | |
| Total | | \$ 276,861 | 0.00% | 0.94% |

Legally Restricted Programs

| | | | | |
|------------------------------------|------|----------------------|---------------|---------------|
| Educator Effectiveness | 6266 | \$ 248,074 | | |
| Restricted Lottery | 6300 | \$ 1,458,414 | | |
| Arts & Music Block Grant | 6762 | \$ 2,256,802 | | |
| Arts & Music in Schools | 6770 | \$ 1,068,186 | | |
| Classified PD | 7311 | \$ 7,404 | | |
| A-G Improvement Grant | 7412 | \$ 73,175 | | |
| A-G Learning Loss Mitigation Grant | 7413 | \$ 243,435 | | |
| Learning Loss Grant | 7435 | \$ 3,487,897 | | |
| Ethnic Studies Grant | 7810 | \$ 210,466 | | |
| Ongoing & Major Maintenance | 8150 | \$ 179,528 | | |
| Medi-Cal Reimbursement | 9010 | \$ 272,797 | | |
| CCCSIG Safety | 9011 | \$ 72,315 | | |
| Risk Management Safety | 9012 | \$ 68,041 | | |
| MAA Reimbursement | 9014 | \$ 749,761 | | |
| Microsoft Voucher Reimb | 9016 | \$ 86,354 | | |
| Env Grant/Misc Grant | 9017 | \$ 122 | | |
| Mental Health | 9018 | \$ 547,303 | | |
| FFA Grant | 9019 | \$ 5,899 | | |
| Vernon Noble Library Donation | 9020 | \$ 53,808 | | |
| National FFA Grant | 9021 | \$ 2,616 | | |
| Other Local Funds | 9022 | \$ 1,381 | | |
| RDA Funds | 9198 | \$ 2,317,697 | | |
| Total | | \$ 13,411,478 | 10.18% | 45.67% |

Required Reserve & Undesignated

| | | | | |
|----------------------------------|------|----------------------|-------|---------------|
| Economic Uncertainty & Board EUC | 0000 | \$ 6,588,973 | 5.00% | |
| Other Undesignated | 0000 | \$ 9,087,572 | 6.90% | 22.44% |
| Total | | \$ 15,676,545 | | 30.95% |

| | | | |
|-------------------------------------|----------------------|---------------|----------------|
| Ending Balance June 30, 2024 | \$ 29,364,884 | 22.07% | 100.00% |
|-------------------------------------|----------------------|---------------|----------------|

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| | | | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 101,671,221.61 | 2,832,193.00 | 104,503,414.61 | 101,781,501.00 | 2,896,756.00 | 104,678,257.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 5,215,328.30 | 5,215,328.30 | 0.00 | 3,085,544.00 | 3,085,544.00 | -40.8% |
| 3) Other State Revenue | | 8300-8599 | 3,105,009.25 | 9,547,897.25 | 12,652,906.50 | 2,701,754.00 | 9,386,156.00 | 12,087,910.00 | -4.5% |
| 4) Other Local Revenue | | 8600-8799 | 2,269,315.02 | 7,139,668.32 | 9,408,983.34 | 1,719,318.00 | 5,844,939.00 | 7,564,257.00 | -19.6% |
| 5) TOTAL, REVENUES | | | 107,045,545.88 | 24,735,086.87 | 131,780,632.75 | 106,202,573.00 | 21,213,395.00 | 127,415,968.00 | -3.3% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 41,687,396.96 | 10,443,690.87 | 52,131,087.83 | 43,241,496.00 | 11,151,059.00 | 54,392,555.00 | 4.3% |
| 2) Classified Salaries | | 2000-2999 | 9,151,110.48 | 6,025,021.36 | 15,176,131.84 | 9,340,988.00 | 6,915,119.00 | 16,256,107.00 | 7.1% |
| 3) Employee Benefits | | 3000-3999 | 21,476,464.06 | 12,565,713.57 | 34,042,177.63 | 23,554,638.00 | 14,448,866.00 | 38,003,504.00 | 11.6% |
| 4) Books and Supplies | | 4000-4999 | 2,368,626.56 | 2,439,468.41 | 4,808,094.97 | 1,293,391.00 | 3,158,567.77 | 4,451,958.77 | -7.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,995,853.69 | 12,095,265.18 | 21,091,118.87 | 10,226,152.00 | 12,610,760.00 | 22,836,912.00 | 8.3% |
| 6) Capital Outlay | | 6000-6999 | 365,465.05 | 655,956.14 | 1,021,421.19 | 101,861.00 | 1,358,843.00 | 1,460,704.00 | 43.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 455,177.84 | 1,934,910.72 | 2,390,088.56 | 538,080.00 | 1,397,860.00 | 1,935,940.00 | -19.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (246,382.17) | 165,702.17 | (80,680.00) | (255,317.00) | 166,382.00 | (88,935.00) | 10.2% |
| 9) TOTAL, EXPENDITURES | | | 84,253,712.47 | 46,325,728.42 | 130,579,440.89 | 88,041,289.00 | 51,207,456.77 | 139,248,745.77 | 6.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,791,833.41 | (21,590,641.55) | 1,201,191.86 | 18,161,284.00 | (29,994,061.77) | (11,832,777.77) | -1,085.1% |
| 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 | 1,200,000.00 | 0.00 | 1,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (20,547,166.45) | 20,547,166.45 | 0.00 | (23,270,765.00) | 23,270,765.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (21,747,166.45) | 20,547,166.45 | (1,200,000.00) | (23,270,765.00) | 23,270,765.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,044,666.96 | (1,043,475.10) | 1,191.86 | (5,109,481.00) | (6,723,296.77) | (11,832,777.77) | -992,899.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 10,843,925.45 | 6,688,180.61 | 17,532,106.06 | -40.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 13,411,477.38 | 13,411,477.38 | 0.00 | 6,749,315.15 | 6,749,315.15 | -49.7% |
| 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 | 276,861.00 | 0.00 | 276,861.00 | 300,000.00 | 0.00 | 300,000.00 | 8.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,588,973.00 | 0.00 | 6,588,973.00 | 7,027,438.00 | 0.00 | 7,027,438.00 | 6.7% |
| Unassigned/Unappropriated Amount | | 9790 | 9,077,572.45 | 0.00 | 9,077,572.45 | 3,506,487.45 | (61,134.54) | 3,445,352.91 | -62.0% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 14,150,598.78 | 9,972,748.96 | 24,123,347.74 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (160,190.00) | 0.00 | (160,190.00) | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 10,000.00 | 0.00 | 10,000.00 | | | | |
| 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 | 4,153,739.01 | 6,079,949.57 | 10,233,688.58 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| | | | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|--|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 9) Lease Receivable | | 9380 | 314,889.48 | 0.00 | 314,889.48 | | | | |
| 10) TOTAL, ASSETS | | | 18,469,037.27 | 16,052,698.53 | 34,521,735.80 | | | | |
| 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 | 2,205,887.90 | 2,198,999.59 | 4,404,887.49 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 442,221.56 | 442,221.56 | | | | |
| 6) TOTAL, LIABILITIES | | | 2,205,887.90 | 2,641,221.15 | 4,847,109.05 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 309,742.92 | 0.00 | 309,742.92 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 309,742.92 | 0.00 | 309,742.92 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 38,565,147.00 | 0.00 | 38,565,147.00 | 38,620,856.00 | 0.00 | 38,620,856.00 | 0.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 12,924,388.00 | 0.00 | 12,924,388.00 | 12,230,398.00 | 0.00 | 12,230,398.00 | -5.4% |
| State Aid - Prior Years | | 8019 | (46,445.21) | 0.00 | (46,445.21) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 196,484.30 | 0.00 | 196,484.30 | 193,815.00 | 0.00 | 193,815.00 | -1.4% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 1,353.24 | 0.00 | 1,353.24 | 1,312.00 | 0.00 | 1,312.00 | -3.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 39,687,471.13 | 0.00 | 39,687,471.13 | 40,002,793.00 | 0.00 | 40,002,793.00 | 0.8% |
| Unsecured Roll Taxes | | 8042 | 1,417,440.00 | 0.00 | 1,417,440.00 | 1,397,148.00 | 0.00 | 1,397,148.00 | -1.4% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,349,282.76 | 0.00 | 1,349,282.76 | 1,684,995.00 | 0.00 | 1,684,995.00 | 24.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,677,175.81 | 0.00 | 5,677,175.81 | 5,617,079.00 | 0.00 | 5,617,079.00 | -1.1% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,966,678.58 | 0.00 | 1,966,678.58 | 2,104,571.00 | 0.00 | 2,104,571.00 | 7.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 101,738,975.61 | 0.00 | 101,738,975.61 | 101,852,967.00 | 0.00 | 101,852,967.00 | 0.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (67,754.00) | 0.00 | (67,754.00) | (71,466.00) | 0.00 | (71,466.00) | 5.5% |
| Property Taxes Transfers | | 8097 | 0.00 | 2,832,193.00 | 2,832,193.00 | 0.00 | 2,896,756.00 | 2,896,756.00 | 2.3% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 101,671,221.61 | 2,832,193.00 | 104,503,414.61 | 101,781,501.00 | 2,896,756.00 | 104,678,257.00 | 0.2% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,716,958.00 | 1,716,958.00 | 0.00 | 1,708,340.00 | 1,708,340.00 | -0.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 97,705.00 | 97,705.00 | 0.00 | 97,705.00 | 97,705.00 | 0.0% |
| 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 | | 467,449.13 | 467,449.13 | | 671,529.00 | 671,529.00 | 43.7% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 239,109.98 | 239,109.98 | | 151,463.00 | 151,463.00 | -36.7% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 1,843.40 | 1,843.40 | | 12,005.00 | 12,005.00 | 551.2% |
| Title III, English Learner Program | 4203 | 8290 | | 46,575.42 | 46,575.42 | | 73,691.00 | 73,691.00 | 58.2% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | | | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|--|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 254,053.58 | 254,053.58 | | 204,505.00 | 204,505.00 | -19.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 166,306.00 | 166,306.00 | | 166,306.00 | 166,306.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 2,225,327.79 | 2,225,327.79 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 5,215,328.30 | 5,215,328.30 | 0.00 | 3,085,544.00 | 3,085,544.00 | -40.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 554,627.00 | 0.00 | 554,627.00 | 554,627.00 | 0.00 | 554,627.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,756,563.25 | 840,888.11 | 2,597,451.36 | 1,451,035.00 | 590,251.00 | 2,041,286.00 | -21.4% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 1,377,381.47 | 1,377,381.47 | | 1,389,838.00 | 1,389,838.00 | 0.9% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 37,442.04 | 37,442.04 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 793,819.00 | 7,292,185.63 | 8,086,004.63 | 696,092.00 | 7,406,067.00 | 8,102,159.00 | 0.2% |
| TOTAL, OTHER STATE REVENUE | | | 3,105,009.25 | 9,547,897.25 | 12,652,906.50 | 2,701,754.00 | 9,386,156.00 | 12,087,910.00 | -4.5% |
| OTHER LOCAL REVENUE | | | | | | | | | |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 1,249,761.79 | 1,249,761.79 | 0.00 | 700,000.00 | 700,000.00 | -44.0% |
| 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 | 510,188.74 | 0.00 | 510,188.74 | 363,659.00 | 0.00 | 363,659.00 | -28.7% |
| Interest | | 8660 | 1,174,780.36 | 0.00 | 1,174,780.36 | 247,640.00 | 0.00 | 247,640.00 | -78.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 82,256.00 | 0.00 | 82,256.00 | 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 | 103,563.73 | 0.00 | 103,563.73 | 110,000.00 | 0.00 | 110,000.00 | 6.2% |
| Interagency Services | | 8677 | 0.00 | 34,778.73 | 34,778.73 | 0.00 | 11,859.00 | 11,859.00 | -65.9% |
| 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 | 398,526.19 | 833,232.80 | 1,231,758.99 | 998,019.00 | 215,820.00 | 1,213,839.00 | -1.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 5,021,895.00 | 5,021,895.00 | | 4,917,260.00 | 4,917,260.00 | -2.1% |
| 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 | | | 2,269,315.02 | 7,139,668.32 | 9,408,983.34 | 1,719,318.00 | 5,844,939.00 | 7,564,257.00 | -19.6% |
| TOTAL, REVENUES | | | 107,045,545.88 | 24,735,086.87 | 131,780,632.75 | 106,202,573.00 | 21,213,395.00 | 127,415,968.00 | -3.3% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 35,097,384.98 | 8,138,882.91 | 43,236,267.89 | 36,621,508.00 | 8,820,936.00 | 45,442,444.00 | 5.1% |
| Certificated Pupil Support Salaries | | 1200 | 2,960,487.60 | 1,037,305.17 | 3,997,792.77 | 2,962,241.00 | 1,087,855.00 | 4,050,096.00 | 1.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,629,524.38 | 1,267,502.79 | 4,897,027.17 | 3,657,747.00 | 1,242,268.00 | 4,900,015.00 | 0.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 41,687,396.96 | 10,443,690.87 | 52,131,087.83 | 43,241,496.00 | 11,151,059.00 | 54,392,555.00 | 4.3% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 528,468.87 | 4,257,619.28 | 4,786,088.15 | 552,653.00 | 5,063,425.00 | 5,616,078.00 | 17.3% |
| Classified Support Salaries | | 2200 | 2,413,315.38 | 696,137.29 | 3,109,452.67 | 2,453,079.00 | 727,931.00 | 3,181,010.00 | 2.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 594,841.31 | 145,731.33 | 740,572.64 | 613,926.00 | 137,002.00 | 750,928.00 | 1.4% |
| Clerical, Technical and Office Salaries | | 2400 | 4,481,634.05 | 476,966.64 | 4,958,600.69 | 4,579,835.00 | 435,458.00 | 5,015,293.00 | 1.1% |
| Other Classified Salaries | | 2900 | 1,132,850.87 | 448,566.82 | 1,581,417.69 | 1,141,495.00 | 551,303.00 | 1,692,798.00 | 7.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,151,110.48 | 6,025,021.36 | 15,176,131.84 | 9,340,988.00 | 6,915,119.00 | 16,256,107.00 | 7.1% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 7,378,883.31 | 6,629,373.75 | 14,008,257.06 | 8,137,825.00 | 7,337,035.00 | 15,474,860.00 | 10.5% |
| PERS | | 3201-3202 | 2,387,791.44 | 1,745,140.89 | 4,132,932.33 | 2,557,815.00 | 2,070,897.00 | 4,628,712.00 | 12.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,353,657.61 | 664,552.01 | 2,018,209.62 | 1,387,321.00 | 734,146.00 | 2,121,467.00 | 5.1% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Health and Welfare Benefits | | 3401-3402 | 8,414,743.96 | 3,014,655.63 | 11,429,399.59 | 9,613,140.00 | 3,741,587.00 | 13,354,727.00 | 16.8% |
| Unemployment Insurance | | 3501-3502 | 27,688.41 | 8,152.64 | 35,841.05 | 32,241.00 | 31,616.00 | 63,857.00 | 78.2% |
| Workers' Compensation | | 3601-3602 | 1,061,299.54 | 342,970.77 | 1,404,270.31 | 1,024,596.00 | 340,317.00 | 1,364,913.00 | -2.8% |
| OPEB, Allocated | | 3701-3702 | 140,830.99 | 1,500.00 | 142,330.99 | 71,751.00 | 8,340.00 | 80,091.00 | -43.7% |
| OPEB, Active Employees | | 3751-3752 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 0.00 | 500,000.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 211,568.80 | 159,367.88 | 370,936.68 | 229,949.00 | 184,928.00 | 414,877.00 | 11.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 21,476,464.06 | 12,565,713.57 | 34,042,177.63 | 23,554,638.00 | 14,448,866.00 | 38,003,504.00 | 11.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 800,993.87 | 800,993.87 | 0.00 | 1,142,806.00 | 1,142,806.00 | 42.7% |
| Books and Other Reference Materials | | 4200 | 11,078.67 | 0.00 | 11,078.67 | 14,781.00 | 0.00 | 14,781.00 | 33.4% |
| Materials and Supplies | | 4300 | 876,221.32 | 1,069,885.09 | 1,946,106.41 | 1,105,841.00 | 1,720,926.77 | 2,826,767.77 | 45.3% |
| Noncapitalized Equipment | | 4400 | 1,481,326.57 | 568,589.45 | 2,049,916.02 | 172,769.00 | 294,835.00 | 467,604.00 | -77.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,368,626.56 | 2,439,468.41 | 4,808,094.97 | 1,293,391.00 | 3,158,567.77 | 4,451,958.77 | -7.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 854,435.75 | 854,435.75 | 0.00 | 917,738.00 | 917,738.00 | 7.4% |
| Travel and Conferences | | 5200 | 119,255.43 | 213,468.68 | 332,724.11 | 118,922.00 | 66,823.00 | 185,745.00 | -44.2% |
| Dues and Memberships | | 5300 | 80,982.34 | 18,550.00 | 99,532.34 | 41,821.00 | 11,910.00 | 53,731.00 | -46.0% |
| Insurance | | 5400 - 5450 | 794,222.82 | 5,856.57 | 800,079.39 | 1,110,346.00 | 10,000.00 | 1,120,346.00 | 40.0% |
| Operations and Housekeeping Services | | 5500 | 3,350,678.53 | 34,791.59 | 3,385,470.12 | 4,136,628.00 | 30,000.00 | 4,166,628.00 | 23.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 332,749.43 | 362,986.21 | 695,735.64 | 390,664.00 | 480,909.00 | 871,573.00 | 25.3% |
| Transfers of Direct Costs | | 5710 | (2,150.00) | 2,150.00 | 0.00 | (2,150.00) | 2,150.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,953.74 | 17,087.71 | 19,041.45 | 170.00 | 23,125.00 | 23,295.00 | 22.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,125,055.46 | 10,555,838.66 | 14,680,894.12 | 4,160,260.00 | 11,033,605.00 | 15,193,865.00 | 3.5% |
| Communications | | 5900 | 193,105.94 | 30,100.01 | 223,205.95 | 269,491.00 | 34,500.00 | 303,991.00 | 36.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,995,853.69 | 12,095,265.18 | 21,091,118.87 | 10,226,152.00 | 12,610,760.00 | 22,836,912.00 | 8.3% |
| 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 | 0.00 | 285,104.04 | 285,104.04 | 0.00 | 982,860.00 | 982,860.00 | 244.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 329,311.09 | 324,280.45 | 653,591.54 | 71,861.00 | 325,983.00 | 397,844.00 | -39.1% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Equipment Replacement | | 6500 | 36,153.96 | 46,571.65 | 82,725.61 | 30,000.00 | 50,000.00 | 80,000.00 | -3.3% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 365,465.05 | 655,956.14 | 1,021,421.19 | 101,861.00 | 1,358,843.00 | 1,460,704.00 | 43.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 8,906.00 | 0.00 | 8,906.00 | 8,096.00 | 0.00 | 8,096.00 | -9.1% |
| 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 | 0.00 | 1,934,910.72 | 1,934,910.72 | 0.00 | 1,397,860.00 | 1,397,860.00 | -27.8% |
| 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 | 96,970.68 | 0.00 | 96,970.68 | 163,637.00 | 0.00 | 163,637.00 | 68.7% |
| Other Debt Service - Principal | | 7439 | 349,301.16 | 0.00 | 349,301.16 | 366,347.00 | 0.00 | 366,347.00 | 4.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 455,177.84 | 1,934,910.72 | 2,390,088.56 | 538,080.00 | 1,397,860.00 | 1,935,940.00 | -19.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (165,702.17) | 165,702.17 | 0.00 | (166,382.00) | 166,382.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers of Indirect Costs - Interfund | | 7350 | (80,680.00) | 0.00 | (80,680.00) | (88,935.00) | 0.00 | (88,935.00) | 10.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (246,382.17) | 165,702.17 | (80,680.00) | (255,317.00) | 166,382.00 | (88,935.00) | 10.2% |
| TOTAL, EXPENDITURES | | | 84,253,712.47 | 46,325,728.42 | 130,579,440.89 | 88,041,289.00 | 51,207,456.77 | 139,248,745.77 | 6.6% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,200,000.00 | 0.00 | 1,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,200,000.00 | 0.00 | 1,200,000.00 | 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% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description Resource Codes Object Codes | | | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|--|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (20,547,166.45) | 20,547,166.45 | 0.00 | (23,270,765.00) | 23,270,765.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (20,547,166.45) | 20,547,166.45 | 0.00 | (23,270,765.00) | 23,270,765.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (21,747,166.45) | 20,547,166.45 | (1,200,000.00) | (23,270,765.00) | 23,270,765.00 | 0.00 | -100.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

| | | | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 101,671,221.61 | 2,832,193.00 | 104,503,414.61 | 101,781,501.00 | 2,896,756.00 | 104,678,257.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 5,215,328.30 | 5,215,328.30 | 0.00 | 3,085,544.00 | 3,085,544.00 | -40.8% |
| 3) Other State Revenue | | 8300-8599 | 3,105,009.25 | 9,547,897.25 | 12,652,906.50 | 2,701,754.00 | 9,386,156.00 | 12,087,910.00 | -4.5% |
| 4) Other Local Revenue | | 8600-8799 | 2,269,315.02 | 7,139,668.32 | 9,408,983.34 | 1,719,318.00 | 5,844,939.00 | 7,564,257.00 | -19.6% |
| 5) TOTAL, REVENUES | | | 107,045,545.88 | 24,735,086.87 | 131,780,632.75 | 106,202,573.00 | 21,213,395.00 | 127,415,968.00 | -3.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 52,438,860.32 | 33,486,993.32 | 85,925,853.64 | 54,096,539.00 | 38,548,539.77 | 92,645,078.77 | 7.8% |
| 2) Instruction - Related Services | 2000-2999 | | 11,476,666.59 | 2,861,483.48 | 14,338,150.07 | 12,116,370.00 | 3,055,647.00 | 15,172,017.00 | 5.8% |
| 3) Pupil Services | 3000-3999 | | 6,459,116.21 | 2,468,925.17 | 8,928,041.38 | 6,513,985.00 | 2,598,249.00 | 9,112,234.00 | 2.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,953,419.62 | 1,084,773.27 | 6,038,192.89 | 5,283,928.00 | 594,948.00 | 5,878,876.00 | -2.6% |
| 8) Plant Services | 8000-8999 | | 8,470,471.89 | 4,488,642.46 | 12,959,114.35 | 9,492,387.00 | 5,012,213.00 | 14,504,600.00 | 11.9% |
| 9) Other Outgo | 9000-9999 | | 455,177.84 | 1,934,910.72 | 2,390,088.56 | 538,080.00 | 1,397,860.00 | 1,935,940.00 | -19.0% |
| 10) TOTAL, EXPENDITURES | | | 84,253,712.47 | 46,325,728.42 | 130,579,440.89 | 88,041,289.00 | 51,207,456.77 | 139,248,745.77 | 6.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 22,791,833.41 | (21,590,641.55) | 1,201,191.86 | 18,161,284.00 | (29,994,061.77) | (11,832,777.77) | -1,085.1% |
| 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 | 1,200,000.00 | 0.00 | 1,200,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (20,547,166.45) | 20,547,166.45 | 0.00 | (23,270,765.00) | 23,270,765.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (21,747,166.45) | 20,547,166.45 | (1,200,000.00) | (23,270,765.00) | 23,270,765.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,044,666.96 | (1,043,475.10) | 1,191.86 | (5,109,481.00) | (6,723,296.77) | (11,832,777.77) | -992,899.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,908,739.49 | 14,454,952.48 | 29,363,691.97 | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,953,406.45 | 13,411,477.38 | 29,364,883.83 | 10,843,925.45 | 6,688,180.61 | 17,532,106.06 | -40.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 13,411,477.38 | 13,411,477.38 | 0.00 | 6,749,315.15 | 6,749,315.15 | -49.7% |
| 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 | 276,861.00 | 0.00 | 276,861.00 | 300,000.00 | 0.00 | 300,000.00 | 8.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,588,973.00 | 0.00 | 6,588,973.00 | 7,027,438.00 | 0.00 | 7,027,438.00 | 6.7% |
| Unassigned/Unappropriated Amount | | 9790 | 9,077,572.45 | 0.00 | 9,077,572.45 | 3,506,487.45 | (61,134.54) | 3,445,352.91 | -62.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------|--|------------------------------|-------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 248,073.86 | 6,023.86 |
| 6300 | Lottery: Instructional Materials | 1,458,413.88 | 905,858.88 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 2,256,801.66 | 447,559.66 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 1,068,186.00 | 1,068,186.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 7,404.21 | 7,404.21 |
| 7412 | A-G Access/Success Grant | 73,175.29 | 208.29 |
| 7413 | A-G Learning Loss Mitigation Grant | 243,435.00 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 3,487,897.46 | 0.00 |
| 7810 | Other Restricted State | 210,466.42 | 210,466.42 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 179,528.00 | 232,575.00 |
| 9010 | Other Restricted Local | 4,178,095.60 | 3,871,032.83 |
| Total, Restricted Balance | | 13,411,477.38 | 6,749,315.15 |

| 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 | 12,744,963.00 | 2,668,052.00 | -79.1% |
| 5) TOTAL, REVENUES | | | 12,744,963.00 | 2,668,052.00 | -79.1% |
| 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 | 10,017,702.40 | 2,668,052.00 | -73.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,504,425.60 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,522,128.00 | 2,668,052.00 | -173.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 222,835.00 | 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) | | | 222,835.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,910,443.00 | 3,133,278.00 | 7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,910,443.00 | 3,133,278.00 | 7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,910,443.00 | 3,133,278.00 | 7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,133,278.00 | 3,133,278.00 | 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 | 3,133,278.00 | 3,133,278.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 3,133,278.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,133,278.00 | | |
| 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 Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 3,133,278.00 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 12,744,963.00 | 2,668,052.00 | -79.1% |
| TOTAL, REVENUES | | | 12,744,963.00 | 2,668,052.00 | -79.1% |
| 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 | 10,017,702.40 | 2,668,052.00 | -73.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,017,702.40 | 2,668,052.00 | -73.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,504,425.60 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,504,425.60 | 0.00 | -100.0% |
| 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 | | | 12,522,128.00 | 2,668,052.00 | -173.4% |
| 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 | 12,744,963.00 | 2,668,052.00 | -79.1% |
| 5) TOTAL, REVENUES | | | 12,744,963.00 | 2,668,052.00 | -79.1% |
| 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 | | 12,522,128.00 | 2,668,052.00 | -78.7% |
| 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 | | | 12,522,128.00 | 2,668,052.00 | -78.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 222,835.00 | 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) | | | 222,835.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,910,443.00 | 3,133,278.00 | 7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,910,443.00 | 3,133,278.00 | 7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,910,443.00 | 3,133,278.00 | 7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,133,278.00 | 3,133,278.00 | 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 | 3,133,278.00 | 3,133,278.00 | 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 |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210 | Student Activity Funds | 3,133,278.00 | 3,133,278.00 |
| Total, Restricted Balance | | 3,133,278.00 | 3,133,278.00 |

| 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 | 282,483.61 | 287,354.00 | 1.7% |
| 3) Other State Revenue | | 8300-8599 | 1,500,008.00 | 1,505,285.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 518,619.69 | 497,648.00 | -4.0% |
| 5) TOTAL, REVENUES | | | 2,301,111.30 | 2,290,287.00 | -0.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 705,204.30 | 923,585.00 | 31.0% |
| 2) Classified Salaries | | 2000-2999 | 419,087.73 | 464,384.00 | 10.8% |
| 3) Employee Benefits | | 3000-3999 | 479,967.92 | 651,897.00 | 35.8% |
| 4) Books and Supplies | | 4000-4999 | 137,674.60 | 154,154.00 | 12.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 234,919.27 | 262,647.00 | 11.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 43,465.00 | 58,935.00 | 35.6% |
| 9) TOTAL, EXPENDITURES | | | 2,020,318.82 | 2,515,602.00 | 24.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 280,792.48 | (225,315.00) | -180.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 280,792.48 | (225,315.00) | -180.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,462,158.31 | 1,742,950.79 | 19.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,462,158.31 | 1,742,950.79 | 19.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,462,158.31 | 1,742,950.79 | 19.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,742,950.79 | 1,517,635.79 | -12.9% |
| 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 | 618,122.15 | 579,115.15 | -6.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,124,828.64 | 938,520.64 | -16.6% |
| 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 | 1,628,780.17 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (10,822.00) | | |
| 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 | 224,980.20 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,842,938.37 | | |
| 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 | 99,987.58 | | |
| 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 | | | 99,987.58 | | |
| 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) | | | 1,742,950.79 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 9,509.61 | 9,981.00 | 5.0% |
| All Other Federal Revenue | All Other | 8290 | 272,974.00 | 277,373.00 | 1.6% |
| TOTAL, FEDERAL REVENUE | | | 282,483.61 | 287,354.00 | 1.7% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,366,112.00 | 1,362,182.00 | -0.3% |
| All Other State Revenue | All Other | 8590 | 133,896.00 | 143,103.00 | 6.9% |
| TOTAL, OTHER STATE REVENUE | | | 1,500,008.00 | 1,505,285.00 | 0.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 62,307.25 | 14,083.00 | -77.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 6,620.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 78,666.60 | 105,900.00 | 34.6% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 367,083.34 | 371,665.00 | 1.2% |
| Tuition | | 8710 | 3,942.50 | 6,000.00 | 52.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 518,619.69 | 497,648.00 | -4.0% |
| TOTAL, REVENUES | | | 2,301,111.30 | 2,290,287.00 | -0.5% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 463,894.06 | 676,572.00 | 45.8% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 241,310.24 | 247,013.00 | 2.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 705,204.30 | 923,585.00 | 31.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 120,985.87 | 149,366.00 | 23.5% |
| Classified Support Salaries | | 2200 | 74,433.55 | 78,034.00 | 4.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 176,635.42 | 189,086.00 | 7.0% |
| Other Classified Salaries | | 2900 | 47,032.89 | 47,898.00 | 1.8% |
| TOTAL, CLASSIFIED SALARIES | | | 419,087.73 | 464,384.00 | 10.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 164,846.20 | 287,963.00 | 74.7% |
| PERS | | 3201-3202 | 109,727.85 | 113,219.00 | 3.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 44,314.94 | 57,881.00 | 30.6% |
| Health and Welfare Benefits | | 3401-3402 | 130,746.90 | 141,827.00 | 8.5% |
| Unemployment Insurance | | 3501-3502 | 559.11 | 3,153.00 | 463.9% |
| Workers' Compensation | | 3601-3602 | 23,427.92 | 37,369.00 | 59.5% |
| 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 | 6,345.00 | 10,485.00 | 65.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 479,967.92 | 651,897.00 | 35.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 28,858.50 | 63,162.00 | 118.9% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 64,989.10 | 82,863.00 | 27.5% |
| Noncapitalized Equipment | | 4400 | 43,827.00 | 8,129.00 | -81.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 137,674.60 | 154,154.00 | 12.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 14,505.02 | 25,000.00 | 72.4% |
| Dues and Memberships | | 5300 | 205.00 | 2,150.00 | 948.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 93,295.37 | 85,800.00 | -8.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,710.05 | 10,824.00 | 89.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,640.00 | 5,640.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 102,535.57 | 118,433.00 | 15.5% |
| Communications | | 5900 | 13,028.26 | 14,800.00 | 13.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 234,919.27 | 262,647.00 | 11.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 43,465.00 | 58,935.00 | 35.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 43,465.00 | 58,935.00 | 35.6% |
| TOTAL, EXPENDITURES | | | 2,020,318.82 | 2,515,602.00 | 24.5% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 282,483.61 | 287,354.00 | 1.7% |
| 3) Other State Revenue | | 8300-8599 | 1,500,008.00 | 1,505,285.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 518,619.69 | 497,648.00 | -4.0% |
| 5) TOTAL, REVENUES | | | 2,301,111.30 | 2,290,287.00 | -0.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 962,032.52 | 1,354,124.00 | 40.8% |
| 2) Instruction - Related Services | 2000-2999 | | 739,621.24 | 816,194.00 | 10.4% |
| 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 | | 43,465.00 | 58,935.00 | 35.6% |
| 8) Plant Services | 8000-8999 | | 275,200.06 | 286,349.00 | 4.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,020,318.82 | 2,515,602.00 | 24.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 280,792.48 | (225,315.00) | -180.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 280,792.48 | (225,315.00) | -180.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,462,158.31 | 1,742,950.79 | 19.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,462,158.31 | 1,742,950.79 | 19.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,462,158.31 | 1,742,950.79 | 19.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,742,950.79 | 1,517,635.79 | -12.9% |
| 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 | 618,122.15 | 579,115.15 | -6.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,124,828.64 | 938,520.64 | -16.6% |
| 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 |
|---------------------------|--------------------------------------|---------------------------------|-------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 65,791.06 | 65,791.06 |
| 6391 | Adult Education Program | 552,331.09 | 513,324.09 |
| Total, Restricted Balance | | 618,122.15 | 579,115.15 |

| 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 | 1,293,393.40 | 934,888.00 | -27.7% |
| 3) Other State Revenue | | 8300-8599 | 1,960,059.68 | 1,088,000.00 | -44.5% |
| 4) Other Local Revenue | | 8600-8799 | 212,073.50 | 172,007.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 3,465,526.58 | 2,194,895.00 | -36.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 820,274.46 | 793,988.00 | -3.2% |
| 3) Employee Benefits | | 3000-3999 | 448,965.60 | 436,282.00 | -2.8% |
| 4) Books and Supplies | | 4000-4999 | 890,668.92 | 1,017,284.00 | 14.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 54,831.96 | 94,919.00 | 73.1% |
| 6) Capital Outlay | | 6000-6999 | 30,433.84 | 52,955.00 | 74.0% |
| 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 | 37,215.00 | 30,000.00 | -19.4% |
| 9) TOTAL, EXPENDITURES | | | 2,282,389.78 | 2,425,428.00 | 6.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,183,136.80 | (230,533.00) | -119.5% |
| 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) | | | 1,183,136.80 | (230,533.00) | -119.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,914,080.02 | 3,097,216.82 | 61.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,914,080.02 | 3,097,216.82 | 61.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,914,080.02 | 3,097,216.82 | 61.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,097,216.82 | 2,866,683.82 | -7.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 4,879.00 | 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 | 3,092,337.82 | 2,866,683.82 | -7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,741,187.87 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (18,214.00) | | |
| b) in Banks | | 9120 | 2,249.00 | | |
| 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 | 376,963.87 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 4,879.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,107,065.54 | | |
| 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 | 9,848.72 | | |
| 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 | | | 9,848.72 | | |
| 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) | | | 3,097,216.82 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,293,393.40 | 934,888.00 | -27.7% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,293,393.40 | 934,888.00 | -27.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,960,059.68 | 1,088,000.00 | -44.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,960,059.68 | 1,088,000.00 | -44.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 120,828.24 | 109,100.00 | -9.7% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 89,230.26 | 62,907.00 | -29.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,015.00 | 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 | | | 212,073.50 | 172,007.00 | -18.9% |
| TOTAL, REVENUES | | | 3,465,526.58 | 2,194,895.00 | -36.7% |
| 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 | 533,027.23 | 509,381.00 | -4.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 287,247.23 | 284,607.00 | -0.9% |
| 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 | | | 820,274.46 | 793,988.00 | -3.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 194,237.65 | 163,381.00 | -15.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 62,329.56 | 59,007.00 | -5.3% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits | | 3401-3402 | 157,685.99 | 174,885.00 | 10.9% |
| Unemployment Insurance | | 3501-3502 | 408.95 | 389.00 | -4.9% |
| Workers' Compensation | | 3601-3602 | 17,100.17 | 14,806.00 | -13.4% |
| OPEB, Allocated | | 3701-3702 | 1,150.00 | 6,900.00 | 500.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 16,053.28 | 16,914.00 | 5.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 448,965.60 | 436,282.00 | -2.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,481.60 | 8,499.00 | 13.6% |
| Noncapitalized Equipment | | 4400 | 2,326.33 | 31,493.00 | 1,253.8% |
| Food | | 4700 | 880,860.99 | 977,292.00 | 10.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 890,668.92 | 1,017,284.00 | 14.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,943.60 | 824.00 | -57.6% |
| Dues and Memberships | | 5300 | 250.00 | 750.00 | 200.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 12,738.31 | 16,200.00 | 27.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,950.54 | 25,600.00 | 417.1% |
| 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 | 34,949.51 | 51,545.00 | 47.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 54,831.96 | 94,919.00 | 73.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 30,433.84 | 52,955.00 | 74.0% |
| 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 | | | 30,433.84 | 52,955.00 | 74.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 37,215.00 | 30,000.00 | -19.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 37,215.00 | 30,000.00 | -19.4% |
| TOTAL, EXPENDITURES | | | 2,282,389.78 | 2,425,428.00 | 6.3% |
| 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 | 1,293,393.40 | 934,888.00 | -27.7% |
| 3) Other State Revenue | | 8300-8599 | 1,960,059.68 | 1,088,000.00 | -44.5% |
| 4) Other Local Revenue | | 8600-8799 | 212,073.50 | 172,007.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 3,465,526.58 | 2,194,895.00 | -36.7% |
| 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 | | 2,232,436.47 | 2,379,228.00 | 6.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 37,215.00 | 30,000.00 | -19.4% |
| 8) Plant Services | 8000-8999 | | 12,738.31 | 16,200.00 | 27.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,282,389.78 | 2,425,428.00 | 6.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,183,136.80 | (230,533.00) | -119.5% |
| 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) | | | 1,183,136.80 | (230,533.00) | -119.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,914,080.02 | 3,097,216.82 | 61.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,914,080.02 | 3,097,216.82 | 61.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,914,080.02 | 3,097,216.82 | 61.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,097,216.82 | 2,866,683.82 | -7.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 4,879.00 | 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 | 3,092,337.82 | 2,866,683.82 | -7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 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) | 3,092,337.82 | 2,866,683.82 |
| Total, Restricted Balance | | 3,092,337.82 | 2,866,683.82 |

| 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 | 48,019.72 | 20,000.00 | -58.4% |
| 5) TOTAL, REVENUES | | | 48,019.72 | 20,000.00 | -58.4% |
| 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 | 166,952.03 | 125,183.00 | -25.0% |
| 6) Capital Outlay | | 6000-6999 | 720,865.94 | 291,956.00 | -59.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 887,817.97 | 417,139.00 | -53.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (839,798.25) | (397,139.00) | -52.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,200,000.00 | 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 | | | 1,200,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 360,201.75 | (397,139.00) | -210.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,497,220.64 | 1,857,422.39 | 24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,497,220.64 | 1,857,422.39 | 24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,497,220.64 | 1,857,422.39 | 24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,857,422.39 | 1,460,283.39 | -21.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,857,422.39 | 1,460,283.39 | -21.4% |
| 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 | 1,961,587.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (13,034.00) | | |
| 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 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,948,553.08 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 91,130.69 | | |
| 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 | | | 91,130.69 | | |
| 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) | | | 1,857,422.39 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,254.72 | 20,000.00 | -50.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 7,765.00 | 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 | | | 48,019.72 | 20,000.00 | -58.4% |
| TOTAL, REVENUES | | | 48,019.72 | 20,000.00 | -58.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 166,952.03 | 125,183.00 | -25.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 166,952.03 | 125,183.00 | -25.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 380,724.77 | 82,675.00 | -78.3% |
| Equipment | | 6400 | 340,141.17 | 209,281.00 | -38.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 720,865.94 | 291,956.00 | -59.5% |
| 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 | | | 887,817.97 | 417,139.00 | -53.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,200,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,200,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,200,000.00 | 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 | 48,019.72 | 20,000.00 | -58.4% |
| 5) TOTAL, REVENUES | | | 48,019.72 | 20,000.00 | -58.4% |
| 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 | | 887,817.97 | 417,139.00 | -53.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 887,817.97 | 417,139.00 | -53.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (839,798.25) | (397,139.00) | -52.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,200,000.00 | 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 | | | 1,200,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 360,201.75 | (397,139.00) | -210.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,497,220.64 | 1,857,422.39 | 24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,497,220.64 | 1,857,422.39 | 24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,497,220.64 | 1,857,422.39 | 24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,857,422.39 | 1,460,283.39 | -21.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,857,422.39 | 1,460,283.39 | -21.4% |
| 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 | 346,106.81 | 168,377.00 | -51.4% |
| 5) TOTAL, REVENUES | | | 346,106.81 | 168,377.00 | -51.4% |
| 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) | | | 346,106.81 | 168,377.00 | -51.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 346,106.81 | 168,377.00 | -51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,343,875.49 | 2,689,982.30 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,343,875.49 | 2,689,982.30 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,343,875.49 | 2,689,982.30 | 14.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,689,982.30 | 2,858,359.30 | 6.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 2,689,982.30 | 2,858,359.30 | 6.3% |
| 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 | 2,707,975.30 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (17,993.00) | | |
| 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 | 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 | | | 2,689,982.30 | | |
| 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) | | | 2,689,982.30 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 332,833.81 | 168,377.00 | -49.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 13,273.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 346,106.81 | 168,377.00 | -51.4% |
| TOTAL, REVENUES | | | 346,106.81 | 168,377.00 | -51.4% |
| 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 | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| 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 | 346,106.81 | 168,377.00 | -51.4% |
| 5) TOTAL, REVENUES | | | 346,106.81 | 168,377.00 | -51.4% |
| 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) | | | 346,106.81 | 168,377.00 | -51.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 346,106.81 | 168,377.00 | -51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,343,875.49 | 2,689,982.30 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,343,875.49 | 2,689,982.30 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,343,875.49 | 2,689,982.30 | 14.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,689,982.30 | 2,858,359.30 | 6.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 2,689,982.30 | 2,858,359.30 | 6.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 715,812.26 | 250,000.00 | -65.1% |
| 5) TOTAL, REVENUES | | | 715,812.26 | 250,000.00 | -65.1% |
| 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 | 145,864.80 | 96,202.00 | -34.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 753,696.69 | 905,614.00 | 20.2% |
| 6) Capital Outlay | | 6000-6999 | 11,902,215.18 | 741,850.00 | -93.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,801,776.67 | 1,743,666.00 | -86.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (12,085,964.41) | (1,493,666.00) | -87.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (12,085,964.41) | (1,493,666.00) | -87.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,022,296.00 | 4,936,331.59 | -71.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,022,296.00 | 4,936,331.59 | -71.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,022,296.00 | 4,936,331.59 | -71.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,936,331.59 | 3,442,665.59 | -30.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,936,331.59 | 3,442,665.59 | -30.3% |
| 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 | 4,979,858.09 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (33,089.00) | | |
| 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 | | | 4,946,769.09 | | |
| 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 | 10,437.50 | | |
| 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 | | | 10,437.50 | | |
| 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) | | | 4,936,331.59 | | |
| 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 | 478,593.26 | 250,000.00 | -47.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 237,219.00 | 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 | | | 715,812.26 | 250,000.00 | -65.1% |
| TOTAL, REVENUES | | | 715,812.26 | 250,000.00 | -65.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 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 | 145,864.80 | 96,202.00 | -34.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 145,864.80 | 96,202.00 | -34.0% |
| 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 | 33,901.82 | 90,000.00 | 165.5% |
| 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 | 719,794.87 | 815,614.00 | 13.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 753,696.69 | 905,614.00 | 20.2% |
| 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 | 11,179,239.46 | 641,850.00 | -94.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 722,975.72 | 100,000.00 | -86.2% |
| 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 | | | 11,902,215.18 | 741,850.00 | -93.8% |
| 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 | | | 12,801,776.67 | 1,743,666.00 | -86.4% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 715,812.26 | 250,000.00 | -65.1% |
| 5) TOTAL, REVENUES | | | 715,812.26 | 250,000.00 | -65.1% |
| 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 | | 12,801,776.67 | 1,743,666.00 | -86.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,801,776.67 | 1,743,666.00 | -86.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (12,085,964.41) | (1,493,666.00) | -87.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (12,085,964.41) | (1,493,666.00) | -87.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,022,296.00 | 4,936,331.59 | -71.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,022,296.00 | 4,936,331.59 | -71.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,022,296.00 | 4,936,331.59 | -71.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,936,331.59 | 3,442,665.59 | -30.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,936,331.59 | 3,442,665.59 | -30.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 2,567,506.67 | 2,331,893.00 | -9.2% |
| 5) TOTAL, REVENUES | | | 2,567,506.67 | 2,331,893.00 | -9.2% |
| 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 | 419,779.68 | 545,420.00 | 29.9% |
| 6) Capital Outlay | | 6000-6999 | 28,220.00 | 780,528.00 | 2,665.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 447,999.68 | 1,425,948.00 | 218.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,119,506.99 | 905,945.00 | -57.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,119,506.99 | 905,945.00 | -57.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,146,574.80 | 11,266,081.79 | 23.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,146,574.80 | 11,266,081.79 | 23.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,146,574.80 | 11,266,081.79 | 23.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,266,081.79 | 12,172,026.79 | 8.0% |
| 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 | 11,266,081.79 | 12,172,026.79 | 8.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 11,389,104.79 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (75,675.00) | | |
| 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 | | | 11,313,429.79 | | |
| 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 | 47,348.00 | | |
| 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 | | | 47,348.00 | | |
| 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) | | | 11,266,081.79 | | |
| 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 | 454,688.61 | 331,893.00 | -27.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 46,427.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 2,066,391.06 | 2,000,000.00 | -3.2% |
| 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 | | | 2,567,506.67 | 2,331,893.00 | -9.2% |
| TOTAL, REVENUES | | | 2,567,506.67 | 2,331,893.00 | -9.2% |
| 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 | 100,000.00 | New |
| 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 | 344,351.00 | 450,420.00 | 30.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 75,428.68 | 95,000.00 | 25.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 419,779.68 | 545,420.00 | 29.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 28,220.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 780,528.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 28,220.00 | 780,528.00 | 2,665.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 447,999.68 | 1,425,948.00 | 218.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,567,506.67 | 2,331,893.00 | -9.2% |
| 5) TOTAL, REVENUES | | | 2,567,506.67 | 2,331,893.00 | -9.2% |
| 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 | | 447,999.68 | 1,425,948.00 | 218.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 447,999.68 | 1,425,948.00 | 218.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 2,119,506.99 | 905,945.00 | -57.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,119,506.99 | 905,945.00 | -57.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,146,574.80 | 11,266,081.79 | 23.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,146,574.80 | 11,266,081.79 | 23.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,146,574.80 | 11,266,081.79 | 23.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,266,081.79 | 12,172,026.79 | 8.0% |
| 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 | 11,266,081.79 | 12,172,026.79 | 8.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 11,266,081.79 | 12,172,026.79 |
| Total, Restricted Balance | | 11,266,081.79 | 12,172,026.79 |

| 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 | 7,290,561.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 237,832.19 | 116,500.00 | -51.0% |
| 5) TOTAL, REVENUES | | | 7,528,393.19 | 116,500.00 | -98.5% |
| 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) | | | 7,528,393.19 | 116,500.00 | -98.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 9,521,957.30 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,521,957.30) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,993,564.11) | 116,500.00 | -105.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,020,516.11 | 26,952.00 | -98.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,020,516.11 | 26,952.00 | -98.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,020,516.11 | 26,952.00 | -98.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,952.00 | 143,452.00 | 432.2% |
| 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 | 26,952.00 | 143,452.00 | 432.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 26,952.00 | | |
| 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 | | | 26,952.00 | | |
| 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) | | | 26,952.00 | | |
| 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 | | | | | |
| School Facilities Apportionments | | 8545 | 7,290,561.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 7,290,561.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 210,880.19 | 116,500.00 | -44.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 26,952.00 | 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 | | | 237,832.19 | 116,500.00 | -51.0% |
| TOTAL, REVENUES | | | 7,528,393.19 | 116,500.00 | -98.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 9,521,957.30 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 9,521,957.30 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (9,521,957.30) | 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 | 7,290,561.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 237,832.19 | 116,500.00 | -51.0% |
| 5) TOTAL, REVENUES | | | 7,528,393.19 | 116,500.00 | -98.5% |
| 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 | | 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) | | | 7,528,393.19 | 116,500.00 | -98.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 9,521,957.30 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,521,957.30) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,993,564.11) | 116,500.00 | -105.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,020,516.11 | 26,952.00 | -98.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,020,516.11 | 26,952.00 | -98.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,020,516.11 | 26,952.00 | -98.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,952.00 | 143,452.00 | 432.2% |
| 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 | 26,952.00 | 143,452.00 | 432.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710 | State School Facilities Projects | 26,952.00 | 143,452.00 |
| Total, Restricted Balance | | 26,952.00 | 143,452.00 |

| 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 | (25,847.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (25,847.00) | 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 | 15,565.01 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 721,374.40 | 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 | | | 736,939.41 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (762,786.41) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,521,957.30 | 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 | | | 9,521,957.30 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,759,170.89 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,021,672.50 | 13,780,843.39 | 174.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,021,672.50 | 13,780,843.39 | 174.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,021,672.50 | 13,780,843.39 | 174.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,780,843.39 | 13,780,843.39 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 13,780,843.39 | 13,780,843.39 | 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 | 14,022,951.80 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (93,176.00) | | |
| 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 | | | 13,929,775.80 | | |
| 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 | 148,932.41 | | |
| 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 | | | 148,932.41 | | |
| 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) | | | 13,780,843.39 | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (25,847.00) | 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 | | | (25,847.00) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | (25,847.00) | 0.00 | -100.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,565.01 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 15,565.01 | 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 | 721,374.40 | 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 | | | 721,374.40 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 736,939.41 | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 9,521,957.30 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 9,521,957.30 | 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% |

| 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) | | | 9,521,957.30 | 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 | (25,847.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (25,847.00) | 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 | | 736,939.41 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 736,939.41 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (762,786.41) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,521,957.30 | 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 | | | 9,521,957.30 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,759,170.89 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,021,672.50 | 13,780,843.39 | 174.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,021,672.50 | 13,780,843.39 | 174.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,021,672.50 | 13,780,843.39 | 174.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,780,843.39 | 13,780,843.39 | 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 | 13,780,843.39 | 13,780,843.39 | 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 | 37,121.83 | 17,473.00 | -52.9% |
| 4) Other Local Revenue | | 8600-8799 | 8,505,305.12 | 8,612,161.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 8,542,426.95 | 8,629,634.00 | 1.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 8,318,990.55 | 9,949,851.00 | 19.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,318,990.55 | 9,949,851.00 | 19.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 223,436.40 | (1,320,217.00) | -690.9% |
| 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 | 12,960.00 | New |
| 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 | 12,960.00 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 223,436.40 | (1,307,257.00) | -685.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,688,971.83 | 6,912,408.23 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,688,971.83 | 6,912,408.23 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,688,971.83 | 6,912,408.23 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,912,408.23 | 5,605,151.23 | -18.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 6,912,408.23 | 5,605,151.23 | -18.9% |
| 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 | 7,001,635.23 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (89,227.00) | | |
| 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 | | | 6,912,408.23 | | |
| 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) | | | 6,912,408.23 | | |
| 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 | 36,961.88 | 17,262.00 | -53.3% |
| Other Subventions/In-Lieu Taxes | | 8572 | 159.95 | 211.00 | 31.9% |
| TOTAL, OTHER STATE REVENUE | | | 37,121.83 | 17,473.00 | -52.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 7,976,003.81 | 8,162,745.00 | 2.3% |
| Unsecured Roll | | 8612 | 135,928.68 | 157,619.00 | 16.0% |
| Prior Years' Taxes | | 8613 | (9,290.02) | 5,993.00 | -164.5% |
| Supplemental Taxes | | 8614 | 230,603.15 | 221,206.00 | -4.1% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 172,059.50 | 64,598.00 | -62.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,505,305.12 | 8,612,161.00 | 1.3% |
| TOTAL, REVENUES | | | 8,542,426.95 | 8,629,634.00 | 1.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 4,405,000.00 | 5,945,000.00 | 35.0% |
| Bond Interest and Other Service Charges | | 7434 | 3,913,990.55 | 4,004,851.00 | 2.3% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 8,318,990.55 | 9,949,851.00 | 19.6% |
| TOTAL, EXPENDITURES | | | 8,318,990.55 | 9,949,851.00 | 19.6% |
| 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 | 12,960.00 | New |
| (c) TOTAL, SOURCES | | | 0.00 | 12,960.00 | New |
| 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 | 12,960.00 | New |

| 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 | 37,121.83 | 17,473.00 | -52.9% |
| 4) Other Local Revenue | | 8600-8799 | 8,505,305.12 | 8,612,161.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 8,542,426.95 | 8,629,634.00 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 8,318,990.55 | 9,949,851.00 | 19.6% |
| 10) TOTAL, EXPENDITURES | | | 8,318,990.55 | 9,949,851.00 | 19.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 223,436.40 | (1,320,217.00) | -690.9% |
| 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 | 12,960.00 | New |
| 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 | 12,960.00 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 223,436.40 | (1,307,257.00) | -685.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,688,971.83 | 6,912,408.23 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,688,971.83 | 6,912,408.23 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,688,971.83 | 6,912,408.23 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,912,408.23 | 5,605,151.23 | -18.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 6,912,408.23 | 5,605,151.23 | -18.9% |
| 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 | 4,733,543.60 | 5,849,522.00 | 23.6% |
| 5) TOTAL, REVENUES | | | 4,733,543.60 | 5,849,522.00 | 23.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,237,558.83 | 2,441,182.00 | 9.1% |
| 3) Employee Benefits | | 3000-3999 | 1,325,218.44 | 1,507,254.00 | 13.7% |
| 4) Books and Supplies | | 4000-4999 | 549,704.64 | 990,687.00 | 80.2% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 410,956.82 | 530,811.00 | 29.2% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 4,523,438.73 | 5,469,934.00 | 20.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 210,104.87 | 379,588.00 | 80.7% |
| 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 NET POSITION (C + D4) | | | 210,104.87 | 379,588.00 | 80.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,503,173.38 | 4,713,278.25 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,503,173.38 | 4,713,278.25 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,503,173.38 | 4,713,278.25 | 4.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 4,713,278.25 | 5,092,866.25 | 8.1% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 4,713,278.25 | 5,092,866.25 | 8.1% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (1,638,168.22) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 10,885.00 | | |
| 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 | 3,433,894.45 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 3,303,353.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | (314,366.00) | | |
| f) Equipment | | 9440 | 6,956,860.10 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | (3,849,702.00) | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 7,902,756.33 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 1,205,356.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 1,205,356.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 467,611.08 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 3,784,390.00 | | |
| 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 | | | 4,252,001.08 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 142,833.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 142,833.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 4,713,278.25 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (61,704.36) | 50,000.00 | -181.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 10,885.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| All Other Fees and Contracts | | 8689 | 357,322.17 | 474,588.00 | 32.8% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 4,427,040.79 | 5,324,934.00 | 20.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,733,543.60 | 5,849,522.00 | 23.6% |
| TOTAL, REVENUES | | | 4,733,543.60 | 5,849,522.00 | 23.6% |
| 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% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries | | 2200 | 1,655,907.68 | 1,823,010.00 | 10.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 252,073.18 | 307,684.00 | 22.1% |
| Clerical, Technical and Office Salaries | | 2400 | 329,577.97 | 310,488.00 | -5.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,237,558.83 | 2,441,182.00 | 9.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 540,224.80 | 573,477.00 | 6.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 169,116.47 | 161,800.00 | -4.3% |
| Health and Welfare Benefits | | 3401-3402 | 500,511.23 | 646,308.00 | 29.1% |
| Unemployment Insurance | | 3501-3502 | 1,120.29 | 1,055.00 | -5.8% |
| Workers' Compensation | | 3601-3602 | 70,495.61 | 71,314.00 | 1.2% |
| OPEB, Allocated | | 3701-3702 | 9,750.00 | 17,000.00 | 74.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 34,000.04 | 36,300.00 | 6.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,325,218.44 | 1,507,254.00 | 13.7% |
| 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 | 497,464.14 | 826,687.00 | 66.2% |
| Noncapitalized Equipment | | 4400 | 52,240.50 | 164,000.00 | 213.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 549,704.64 | 990,687.00 | 80.2% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 11,096.91 | 16,100.00 | 45.1% |
| Dues and Memberships | | 5300 | 30.00 | 100.00 | 233.3% |
| Insurance | | 5400-5450 | 197,110.60 | 200,000.00 | 1.5% |
| Operations and Housekeeping Services | | 5500 | 37,480.70 | 39,100.00 | 4.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 210.40 | 2,000.00 | 850.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (24,681.45) | (28,935.00) | 17.2% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 187,739.66 | 295,446.00 | 57.4% |
| Communications | | 5900 | 1,970.00 | 7,000.00 | 255.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 410,956.82 | 530,811.00 | 29.2% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 4,523,438.73 | 5,469,934.00 | 20.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,733,543.60 | 5,849,522.00 | 23.6% |
| 5) TOTAL, REVENUES | | | 4,733,543.60 | 5,849,522.00 | 23.6% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 4,523,438.73 | 5,469,934.00 | 20.9% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 4,523,438.73 | 5,469,934.00 | 20.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 210,104.87 | 379,588.00 | 80.7% |
| 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 NET POSITION (C + D4) | | | 210,104.87 | 379,588.00 | 80.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,503,173.38 | 4,713,278.25 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,503,173.38 | 4,713,278.25 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,503,173.38 | 4,713,278.25 | 4.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 4,713,278.25 | 5,092,866.25 | 8.1% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 4,713,278.25 | 5,092,866.25 | 8.1% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 2,750.55 | 49.00 | -98.2% |
| 5) TOTAL, REVENUES | | | 2,750.55 | 49.00 | -98.2% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 4,400.00 | 3,304.00 | -24.9% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 4,400.00 | 3,304.00 | -24.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,649.45) | (3,255.00) | 97.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,649.45) | (3,255.00) | 97.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,187.08 | 37,537.63 | -4.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,187.08 | 37,537.63 | -4.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 39,187.08 | 37,537.63 | -4.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 37,537.63 | 34,282.63 | -8.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 37,537.63 | 0.00 | -100.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 34,282.63 | New |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 37,537.63 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 37,537.63 | | |
| 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) 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 | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 37,537.63 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,650.55 | 49.00 | -97.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,100.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,750.55 | 49.00 | -98.2% |
| TOTAL, REVENUES | | | 2,750.55 | 49.00 | -98.2% |
| 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% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 | 4,400.00 | 3,304.00 | -24.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 4,400.00 | 3,304.00 | -24.9% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 4,400.00 | 3,304.00 | -24.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| 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% |

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

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| 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 | 2,750.55 | 49.00 | -98.2% |
| 5) TOTAL, REVENUES | | | 2,750.55 | 49.00 | -98.2% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 4,400.00 | 3,304.00 | -24.9% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 4,400.00 | 3,304.00 | -24.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,649.45) | (3,255.00) | 97.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,649.45) | (3,255.00) | 97.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,187.08 | 37,537.63 | -4.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,187.08 | 37,537.63 | -4.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 39,187.08 | 37,537.63 | -4.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 37,537.63 | 34,282.63 | -8.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 37,537.63 | 0.00 | -100.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 34,282.63 | New |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 0.00 | 34,282.63 |
| Total, Restricted Net Position | | 0.00 | 34,282.63 |

| 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) | 7,616.37 | 7,561.25 | 7,766.55 | 7,625.86 | 7,625.86 | 7,683.99 |
| 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) | 7,616.37 | 7,561.25 | 7,766.55 | 7,625.86 | 7,625.86 | 7,683.99 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 26.08 | 25.94 | 26.08 | 26.08 | 26.08 | 26.08 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 2.47 | 2.47 | 2.47 | 2.47 | 2.47 | 2.47 |
| 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) | 28.55 | 28.41 | 28.55 | 28.55 | 28.55 | 28.55 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 7,644.92 | 7,589.66 | 7,795.10 | 7,654.41 | 7,654.41 | 7,712.54 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|----------------|-----------|------------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 16,558,869.00 | (325,416.00) | 16,233,453.00 | | | 16,233,453.00 |
| Work in Progress | 57,987,957.32 | 603,864.68 | 58,591,822.00 | | | 58,591,822.00 |
| Total capital assets not being depreciated | 74,546,826.32 | 278,448.68 | 74,825,275.00 | 0.00 | 0.00 | 74,825,275.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 34,139,578.00 | | 34,139,578.00 | 90,287.00 | | 34,229,865.00 |
| Buildings | 248,776,895.00 | | 248,776,895.00 | 34,354,718.00 | | 283,131,613.00 |
| Equipment | 4,750,014.00 | (37,380.00) | 4,712,634.00 | 3,989,924.00 | | 8,702,558.00 |
| Total capital assets being depreciated | 287,666,487.00 | (37,380.00) | 287,629,107.00 | 38,434,929.00 | 0.00 | 326,064,036.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (17,407,710.00) | (827,700.00) | (18,235,410.00) | (5,489.00) | | (18,240,899.00) |
| Buildings | (88,322,579.00) | (6,362,851.00) | (94,685,430.00) | (1,391,089.00) | | (96,076,519.00) |
| Equipment | (2,263,549.00) | | (2,263,549.00) | (337,767.00) | | (2,601,316.00) |
| Total accumulated depreciation | (107,993,838.00) | (7,190,551.00) | (115,184,389.00) | (1,734,345.00) | 0.00 | (116,918,734.00) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 179,672,649.00 | (7,227,931.00) | 172,444,718.00 | 36,700,584.00 | 0.00 | 209,145,302.00 |
| Lease Assets | 923,180.00 | | 923,180.00 | | | 923,180.00 |
| Accumulated amortization for lease assets | (230,793.00) | (184,636.00) | (415,429.00) | | | (415,429.00) |
| Total lease assets, net | 692,387.00 | (184,636.00) | 507,751.00 | 0.00 | 0.00 | 507,751.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 254,911,862.32 | (7,134,118.32) | 247,777,744.00 | 36,700,584.00 | 0.00 | 284,478,328.00 |
| 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 | 3,303,353.00 | | 3,303,353.00 | 3,065,231.00 | | 6,368,584.00 |
| Equipment | 5,185,618.00 | 37,381.00 | 5,222,999.00 | | | 5,222,999.00 |
| Total capital assets being depreciated | 8,488,971.00 | 37,381.00 | 8,526,352.00 | 3,065,231.00 | 0.00 | 11,591,583.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (186,813.00) | (93,406.00) | (280,219.00) | | | (280,219.00) |
| Equipment | (3,956,979.00) | 73,130.00 | (3,883,849.00) | (118,664.00) | | (4,002,513.00) |
| Total accumulated depreciation | (4,143,792.00) | (20,276.00) | (4,164,068.00) | (118,664.00) | 0.00 | (4,282,732.00) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 4,345,179.00 | 17,105.00 | 4,362,284.00 | 2,946,567.00 | 0.00 | 7,308,851.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 4,345,179.00 | 17,105.00 | 4,362,284.00 | 2,946,567.00 | 0.00 | 7,308,851.00 |

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

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|--|-------------|-------------|--------------|--------------|--------------|-------------|---------------|
| FEDERAL PROGRAM NAME | TITLE 1 | ESSA | ESSER III | ESSER III | ESSER II ELO | GEER II ELO | ESSER III ELO |
| FEDERAL CATALOG NUMBER | 14329 | 15438 | 15559 | 10155 | 15618 | 15619 | 15620 |
| RESOURCE CODE | 3010 | 3182 | 3213 | 3214 | 3216 | 3217 | 3218 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | RS 3010 | RS 3182 | RS 3213 | RS 3214 | RS 3216 | RS 3217 | RS 3218 |
| AWARD | | | | | | | |
| 1. Prior Year Carry over | 247,421.08 | 347,462.67 | 1,310,594.30 | 680,487.00 | 4,035.20 | 52,763.00 | 400,004.69 |
| 2. a. Current Year Award | 690,479.00 | | | | | | |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | 3,121.00 | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 693,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 941,021.08 | 347,462.67 | 1,310,594.30 | 680,487.00 | 4,035.20 | 52,763.00 | 400,004.69 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 247,421.08 | 79,936.67 | | 198,384.20 | | 52,763.00 | 139,130.69 |
| 6. Cash Received in Current Year | 203,809.13 | 152,922.00 | 947,204.00 | 376,010.00 | 4,035.20 | | 34,970.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 451,230.21 | 232,858.67 | 947,204.00 | 574,394.20 | 4,035.20 | 52,763.00 | 174,100.69 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 470,570.26 | 254,053.58 | 1,088,037.90 | 680,487.00 | 4,035.20 | 52,763.00 | 400,004.69 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 470,570.26 | 254,053.58 | 1,088,037.90 | 680,487.00 | 4,035.20 | 52,763.00 | 400,004.69 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (19,340.05) | (21,194.91) | (140,833.90) | (106,092.80) | 0.00 | 0.00 | (225,904.00) |
| a. 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 |
|--|------------|------------|--------------|------------|----------|-----------|------------|
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 19,340.05 | 21,194.91 | 140,833.90 | 106,092.80 | | | 225,904.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 470,450.82 | 93,409.09 | 222,556.40 | 0.00 | 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) | 470,570.26 | 254,053.58 | 1,088,037.90 | 680,487.00 | 4,035.20 | 52,763.00 | 400,004.69 |

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 | LOCAL ASSIST | MENTAL HEALTH | PERKINS | TITLE II | TITLE IV | TITLE III IMMIGRANT ED | TITLE III |
| FEDERAL CATALOG NUMBER | 13379 | 15197 | 14894 | 14341 | 14350 | 15146 | 14346 |
| RESOURCE CODE | 3310 | 3327 | 3550 | 4035 | 4127 | 4201 | 4203 |
| REVENUE OBJECT | 8181 | 8182 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | RS 3310 | RS 3327 | RS 3550 | RS 4035 | RS 4127 | RS 4201 | RS 4203 |
| AWARD | | | | | | | |
| 1. Prior Year Carry over | | | | 123,767.12 | | 4,505.24 | 22,570.11 |
| 2. a. Current Year Award | 1,716,958.00 | 97,705.00 | 166,306.00 | 153,668.00 | 41,061.00 | 12,005.00 | 73,691.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 1,716,958.00 | 97,705.00 | 166,306.00 | 153,668.00 | 41,061.00 | 12,005.00 | 73,691.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 1,716,958.00 | 97,705.00 | 166,306.00 | 277,435.12 | 41,061.00 | 16,510.24 | 96,261.11 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | 8,823.12 | | 2,125.18 | 22,570.11 |
| 6. Cash Received in Current Year | | | 126,948.00 | 140,422.00 | 41,061.00 | 10,584.06 | 39,278.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 0.00 | 126,948.00 | 149,245.12 | 41,061.00 | 12,709.24 | 61,848.11 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,716,958.00 | 97,705.00 | 166,306.00 | 239,109.98 | 0.00 | 1,843.40 | 46,575.42 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,716,958.00 | 97,705.00 | 166,306.00 | 239,109.98 | 0.00 | 1,843.40 | 46,575.42 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (1,716,958.00) | (97,705.00) | (39,358.00) | (89,864.86) | 41,061.00 | 10,865.84 | 15,272.69 |
| a. Unearned Revenue | | | | | 41,061.00 | 10,865.84 | 15,272.69 |

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 |
|--|--------------|-----------|------------|------------|-----------|-----------|-----------|
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 1,716,958.00 | 97,705.00 | 39,358.00 | 89,864.86 | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 0.00 | 38,325.14 | 41,061.00 | 14,666.84 | 49,685.69 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,716,958.00 | 97,705.00 | 166,306.00 | 239,109.98 | 0.00 | 1,843.40 | 46,575.42 |

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

| Description | 015 | 016 | 017 | 018 | |
|--|---------------------|-------------|-------------|------------|----------------|
| FEDERAL PROGRAM NAME | PERKINS ADULT ED | ABE | ASE | ESL | TOTAL |
| FEDERAL CATALOG NUMBER | 14893 | 14508 | 13978 | 14109 | |
| RESOURCE CODE | 3555 | 3905 | 3913 | 3926 | |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | RS 3555 | RS 3905 | RS 3913 | RS 3926 | |
| AWARD | | | | | |
| 1. Prior Year Carry over | | | | | 3,193,610.41 |
| 2. a. Current Year Award | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 3,234,356.61 |
| b. Transferability (ESSA) | | | | | 0.00 |
| c. Other Adjustments | | | | | 3,121.00 |
| d. Adj Curr Yr Award | | | | | |
| (sum lines 2a, 2b, & 2c) | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 3,237,477.61 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 6,431,088.02 |
| (sum lines 1, 2d, & 3) | | | | | |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | 751,154.05 |
| 6. Cash Received in Current Year | | 60,990.00 | 51,605.00 | 41,881.00 | 2,231,719.39 |
| 7. Contributed Matching Funds | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 60,990.00 | 51,605.00 | 41,881.00 | 2,982,873.44 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 5,500,933.04 |
| 10. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 5,500,933.04 |
| 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) | (9,509.61) | (88,991.00) | (19,945.00) | (9,562.00) | (2,518,059.60) |
| a. Unearned Revenue | | | | | 67,199.53 |

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

| Description | 015 | 016 | 017 | 018 | |
|--|----------|------------|-----------|-----------|--------------|
| b. Accounts Payable | | | | | 0.00 |
| c. Accounts Receivable | 9,509.61 | 88,991.00 | 19,945.00 | 9,562.00 | 2,585,259.13 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 0.00 | 0.00 | 930,154.98 |
| 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) | 9,509.61 | 149,981.00 | 71,550.00 | 51,443.00 | 5,500,933.04 |

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

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|--|-------------|--------------|--------------|-------------|-----------|------------|-------------|
| STATE PROGRAM NAME | PADA | CONSTRUCTION | CTEIG | K12 SWP | AG | TLC | OWL MENTOR |
| RESOURCE CODE | 6385 | 6385 | 6387 | 6388 | 7010 | 7220 | 7370 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | RS 6385 LHS | RS 6385 FHS | RS 6387 | RS 6388 | RS 7010 | RS 7220 | RS 7370 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 25,736.10 | 25,000.00 | | | 6,798.55 | 27,500.98 | 23,274.62 |
| 2. a. Current Year Award | 86,574.00 | 52,574.00 | 1,377,381.47 | 77,047.00 | 32,384.00 | 84,326.00 | 22,930.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | 86,574.00 | 52,574.00 | 1,377,381.47 | 77,047.00 | 32,384.00 | 84,326.00 | 22,930.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 112,310.10 | 77,574.00 | 1,377,381.47 | 77,047.00 | 39,182.55 | 111,826.98 | 46,204.62 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 25,736.10 | 25,000.00 | | | 6,798.55 | 27,500.98 | 17,542.62 |
| 6. Cash Received in Current Year | 62,574.00 | 10,074.00 | 674,482.57 | 38,523.50 | 32,384.00 | 43,826.00 | |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 88,310.10 | 35,074.00 | 674,482.57 | 38,523.50 | 39,182.55 | 71,326.98 | 17,542.62 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 88,105.72 | 36,763.68 | 1,377,381.47 | 77,047.00 | 32,288.92 | 79,040.76 | 37,442.04 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 88,105.72 | 36,763.68 | 1,377,381.47 | 77,047.00 | 32,288.92 | 79,040.76 | 37,442.04 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 204.38 | (1,689.68) | (702,898.90) | (38,523.50) | 6,893.63 | (7,713.78) | (19,899.42) |
| a. Unearned Revenue | 204.38 | | | | 6,893.63 | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 1,689.68 | 702,898.90 | 38,523.50 | | 7,713.78 | 19,899.42 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 24,204.38 | 40,810.32 | 0.00 | 0.00 | 6,893.63 | 32,786.22 | 8,762.58 |

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 |
|--|-----------|-----------|--------------|-----------|-----------|-----------|-----------|
| 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) | 88,105.72 | 36,763.68 | 1,377,381.47 | 77,047.00 | 32,288.92 | 79,040.76 | 37,442.04 |

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

| Description | | 008 |
|--|------------|--------------|
| STATE PROGRAM NAME | IPI | TOTAL |
| RESOURCE CODE | 7422 | |
| REVENUE OBJECT | 8590 | |
| LOCAL DESCRIPTION (if any) | RS 7422 | |
| AWARD | | |
| 1. Prior Year Carry over | 367,924.02 | 476,234.27 |
| 2. a. Current Year Award | | 1,733,216.47 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award | | |
| (sum lines 2a & 2b) | 0.00 | 1,733,216.47 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2c, & 3) | 367,924.02 | 2,209,450.74 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | 367,924.02 | 470,502.27 |
| 6. Cash Received in Current Year | | 861,864.07 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 367,924.02 | 1,332,366.34 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 367,924.02 | 2,095,993.61 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 367,924.02 | 2,095,993.61 |
| 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) | 0.00 | (763,627.27) |
| a. Unearned Revenue | | 7,098.01 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | 0.00 | 770,725.28 |
| 14. Unused Grant Award Calculation | | |

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

| Description | 008 | |
|--|------------|--------------|
| (line 4 minus line 9) | 0.00 | 113,457.13 |
| 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) | 367,924.02 | 2,095,993.61 |

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

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

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

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

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

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

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

| Description | | 001 |
|---------------------------|--|------|
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year | | |
| (line 4 minus line 10) | | 0.00 |

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

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|-----------------------------------|-----------------------|-----------------------|-----------|----------------|--------------|--------------|------------|
| STATE PROGRAM NAME | EDUC EFFECTIVENESS | SPED MENTAL HEALTH | CSEA PD | ARTS & MUSIC | Prop 28 | PD BLK GRANT | A-G |
| RESOURCE CODE | 6266 | 6546 | 7311 | 6762 | 6770 | 7311 | 7412 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | RS 6266 | RS 6546 | RS 7311 | RS 6762 | RS 6770 | RS 7311 | RS 7412 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted | | | | | | | |
| Ending Balance | 881,121.20 | | 32,145.58 | 3,795,280.83 | | 32,145.58 | 350,500.32 |
| 2. a. Current Year Award | | 610,090.00 | | | 1,068,186.00 | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | 0.00 | 610,090.00 | 0.00 | 0.00 | 1,068,186.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 881,121.20 | 610,090.00 | 32,145.58 | 3,795,280.83 | 1,068,186.00 | 32,145.58 | 350,500.32 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | | 2,329,560.00 | 1,068,186.00 | | |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2c minus lines 5 & 6) | 0.00 | 610,090.00 | 0.00 | (2,329,560.00) | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 610,090.00 | 0.00 | (2,329,560.00) | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 610,090.00 | 0.00 | 0.00 | 1,068,186.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 633,047.34 | 610,090.00 | 24,741.37 | 1,538,479.17 | 0.00 | 24,741.37 | 277,325.03 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 633,047.34 | 610,090.00 | 24,741.37 | 1,538,479.17 | 0.00 | 24,741.37 | 277,325.03 |

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 |
|----------------------------------|------------|------|----------|--------------|--------------|----------|-----------|
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 248,073.86 | 0.00 | 7,404.21 | 2,256,801.66 | 1,068,186.00 | 7,404.21 | 73,175.29 |

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

| Description | 008 | 009 | 010 | |
|-----------------------------------|------------|----------------------|-------------------|----------------|
| STATE PROGRAM NAME | A-G LLM | LEARNING RECOVERY | ETHNIC STUDIES | TOTAL |
| RESOURCE CODE | 7413 | 7435 | 7810 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | RS 7413 | RS 7435 | RS 7810 | |
| AWARD | | | | |
| 1. Prior Year Restricted | | | | |
| Ending Balance | 243,435.00 | 4,467,836.36 | 211,815.95 | 10,014,280.82 |
| 2. a. Current Year Award | | | | 1,678,276.00 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award | | | | |
| (sum lines 2a & 2b) | 0.00 | 0.00 | 0.00 | 1,678,276.00 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award | | | | |
| (sum lines 1, 2c, & 3) | 243,435.00 | 4,467,836.36 | 211,815.95 | 11,692,556.82 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | | | | 3,397,746.00 |
| 6. Amounts Included in Line 5 for | | | | |
| Prior Year Adjustments | | | | 0.00 |
| 7. a. Accounts Receivable | | | | |
| (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | (1,719,470.00) |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable | | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | (1,719,470.00) |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 0.00 | 1,678,276.00 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 979,938.90 | 1,349.53 | 4,089,712.71 |
| 11. Non Donor-Authorized | | | | |
| Expenditures | | | | 0.00 |
| 12. Total Expenditures | | | | |
| (line 10 plus line 11) | 0.00 | 979,938.90 | 1,349.53 | 4,089,712.71 |

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

| Description | 008 | 009 | 010 | |
|----------------------------------|------------|--------------|------------|--------------|
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year | | | | |
| (line 4 minus line 10) | 243,435.00 | 3,487,897.46 | 210,466.42 | 7,602,844.11 |

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 | CITY GRANT | MEDI-CAL | SCHOOL INS FUND | RISK MGMT | MAA REIMB | MICROSOFT | ENV GRANT |
| RESOURCE CODE | 9010 | 9010 | 9011 | 9012 | 9014 | 9016 | 9017 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | RS 9010 LHS | RS 9010 DO | RS 9011 | RS 9012 | RS 9014 | RS 9016 | RS 9017 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted | | | | | | | |
| Ending Balance | | 130,186.95 | 69,974.07 | 68,041.28 | 688,625.26 | 93,036.11 | 121.77 |
| 2. a. Current Year Award | 20,272.00 | 152,015.45 | 7,784.37 | | 61,135.98 | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | 20,272.00 | 152,015.45 | 7,784.37 | 0.00 | 61,135.98 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 20,272.00 | 282,202.40 | 77,758.44 | 68,041.28 | 749,761.24 | 93,036.11 | 121.77 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 20,272.00 | 152,015.45 | 7,784.37 | 0.00 | 61,135.98 | 0.00 | 0.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts | | | | | | | |
| Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 20,272.00 | 152,015.45 | 7,784.37 | 0.00 | 61,135.98 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 20,272.00 | 9,404.95 | 5,443.93 | 0.00 | 0.00 | 6,682.20 | 0.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |

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

| Description | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
|----------------------------------|-----------|------------|-----------|-----------|------------|-----------|--------|
| (line 10 plus line 11) | 20,272.00 | 9,404.95 | 5,443.93 | 0.00 | 0.00 | 6,682.20 | 0.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 0.00 | 272,797.45 | 72,314.51 | 68,041.28 | 749,761.24 | 86,353.91 | 121.77 |

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

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|-----------------------------------|---------------|--------------|--------------|-----------------|------------------|--------------|-----------------|
| LOCAL PROGRAM NAME | MENTAL HEALTH | CA FFA GRANT | VERNON NOBLE | NAT'L FFA GRANT | HOMELESS LIAISON | CALSHAPE | REDEVELOP FUNDS |
| RESOURCE CODE | 9018 | 9019 | 9020 | 9021 | 9022 | 9023 | 9198 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8625 |
| LOCAL DESCRIPTION (if any) | RS 9018 | RS 9019 | RS 9020 | RS 9021 | RS 9022 | RS 9023 | RS 9198 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted | | | | | | | |
| Ending Balance | 547,302.81 | 6,901.26 | 53,808.47 | 1,709.35 | | | 1,362,463.24 |
| 2. a. Current Year Award | | | | 4,820.00 | 12,000.00 | 1,467,382.00 | 1,249,761.79 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | 0.00 | 0.00 | 0.00 | 4,820.00 | 12,000.00 | 1,467,382.00 | 1,249,761.79 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 547,302.81 | 6,901.26 | 53,808.47 | 6,529.35 | 12,000.00 | 1,467,382.00 | 2,612,225.03 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 0.00 | 0.00 | 0.00 | 4,820.00 | 12,000.00 | 575,205.00 | 1,249,761.79 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 892,177.00 | 0.00 |
| b. Noncurrent Accounts | | | | | | | |
| Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 892,177.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 0.00 | 4,820.00 | 12,000.00 | 1,467,382.00 | 1,249,761.79 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 1,002.15 | 0.00 | 3,913.05 | 10,618.67 | 575,205.00 | 294,527.61 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |

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

| Description | 008 | 009 | 010 | 011 | 012 | 013 | 014 |
|----------------------------------|------------|----------|-----------|----------|-----------|------------|--------------|
| (line 10 plus line 11) | 0.00 | 1,002.15 | 0.00 | 3,913.05 | 10,618.67 | 575,205.00 | 294,527.61 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 547,302.81 | 5,899.11 | 53,808.47 | 2,616.30 | 1,381.33 | 892,177.00 | 2,317,697.42 |

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

| Description | |
|-----------------------------------|--------------|
| LOCAL PROGRAM NAME | TOTAL |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Restricted | |
| Ending Balance | 3,022,170.57 |
| 2. a. Current Year Award | 2,975,171.59 |
| b. Other Adjustments | 0.00 |
| c. Adj Curr Yr Award | |
| (sum lines 2a & 2b) | 2,975,171.59 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award | |
| (sum lines 1, 2c, & 3) | 5,997,342.16 |
| REVENUES | |
| 5. Cash Received in Current Year | 2,082,994.59 |
| 6. Amounts Included in Line 5 for | |
| Prior Year Adjustments | 0.00 |
| 7. a. Accounts Receivable | |
| (line 2c minus lines 5 & 6) | 892,177.00 |
| b. Noncurrent Accounts | |
| Receiv able | 0.00 |
| c. Current Accounts Receivable | |
| (line 7a minus line 7b) | 892,177.00 |
| 8. Contributed Matching Funds | 0.00 |
| 9. Total Available | |
| (sum lines 5, 7c, & 8) | 2,975,171.59 |
| EXPENDITURES | |
| 10. Donor-Authorized Expenditures | 927,069.56 |
| 11. Non Donor-Authorized | |
| Expenditures | 0.00 |
| 12. Total Expenditures | |
| (line 10 plus line 11) | 927,069.56 |

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

| Description | |
|---------------------------|--------------|
| RESTRICTED ENDING BALANCE | |
| 13. Current Year | |
| (line 4 minus line 10) | 5,070,272.60 |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 52,131,087.83 | 301 | 241,443.89 | 303 | 51,889,643.94 | 305 | 360,901.25 | | 307 | 51,528,742.69 | 309 |
| 2000 - Classified Salaries | 15,176,131.84 | 311 | 0.00 | 313 | 15,176,131.84 | 315 | 0.00 | | 317 | 15,176,131.84 | 319 |
| 3000 - Employee Benefits | 34,042,177.63 | 321 | 229,226.76 | 323 | 33,812,950.87 | 325 | 7,595.27 | | 327 | 33,805,355.60 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,890,820.58 | 331 | 1,646.17 | 333 | 4,889,174.41 | 335 | 2,298,904.57 | | 337 | 2,590,269.84 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 21,010,438.87 | 341 | 102,956.29 | 343 | 20,907,482.58 | 345 | 4,504,204.05 | | 347 | 16,403,278.53 | 349 |
| TOTAL | | | | | 126,675,383.64 | 365 | TOTAL | | | 119,503,778.50 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|--|-------------|---------------|---------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 43,236,267.89 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 4,786,088.15 | 380 |
| 3. STRS. | 3101 & 3102 | 11,572,158.98 | 382 |
| 4. PERS. | 3201 & 3202 | 1,475,296.83 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,106,013.46 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 7,960,856.13 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 26,486.04 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 1,004,456.24 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 500,000.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 245,241.68 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 71,912,865.40 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 328,339.66 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 43,615.27 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 71,540,910.47 | 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. | | 59.86% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | | |
|---|--|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | | 59.86% |
| 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) | | 119,503,778.50 |
| 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 | 135,890,000.00 | 0.00 | 135,890,000.00 | | 4,405,000.00 | 131,485,000.00 | 4,600,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | 2,733,537.00 | 634,644.00 | 3,368,181.00 | | 658,870.00 | 2,709,311.00 | 658,870.00 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 5,591,374.00 | | 5,591,374.00 | | 232,168.00 | 5,359,206.00 | |
| Net Pension Liability | 48,830,177.00 | 31,424,953.00 | 80,255,130.00 | | | 80,255,130.00 | |
| Total/Net OPEB Liability | 15,364,398.00 | | 15,364,398.00 | | 1,556,965.00 | 13,807,433.00 | |
| Compensated Absences Payable | 264,561.01 | 175,078.99 | 439,640.00 | | 91,498.00 | 348,142.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 208,674,047.01 | 32,234,675.99 | 240,908,723.00 | 0.00 | 6,944,501.00 | 233,964,222.00 | 5,258,870.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | 2,262,204.00 | 1,522,186.00 | 3,784,390.00 | | 127,128.00 | 3,657,262.00 | |
| 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 | 2,262,204.00 | 1,522,186.00 | 3,784,390.00 | 0.00 | 127,128.00 | 3,657,262.00 | 0.00 |

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2023-24 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 131,779,440.89 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 9,258,950.62 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 986,227.74 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 446,271.84 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,200,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 410,079.38 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|--|---|-----|----------------------|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 3,042,578.96 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 119,477,911.31 |
| Section II - Expenditures Per ADA | | | | 2023-24 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | | | 7,589.66 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 15,742.20 |

| 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.) | 111,769,692.57 | 14,733.23 |
| 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) | 111,769,692.57 | 14,733.23 |
| B. Required effort (Line A.2 times 90%) | 100,592,723.31 | 13,259.91 |
| C. Current year expenditures (Line I.E and Line II.B) | 119,477,911.31 | 15,742.20 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

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

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA | 2022-23 Actual | | | 2023-24 Actual | | |
| 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) | 53,219,234.77 | | 53,219,234.77 | | | 55,293,141.52 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 7,684.68 | | 7,684.68 | | | 7,644.92 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2022-23 | | | Adjustments to 2023-24 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e) | | | | | | |
| B. CURRENT YEAR GANN ADA | 2023-24 P2 Report | | | 2024-25 P2 Estimate | | |
| 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) | 7,644.92 | | 7,644.92 | 7,654.41 | | 7,654.41 |
| 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) | | | 7,644.92 | | | 7,654.41 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2023-24 Actual | | | 2024-25 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 196,484.30 | | 196,484.30 | 193,815.00 | | 193,815.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 1,353.24 | | 1,353.24 | 1,312.00 | | 1,312.00 |
| 4. Secured Roll Taxes (Object 8041) | 39,687,471.13 | | 39,687,471.13 | 40,002,793.00 | | 40,002,793.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,417,440.00 | | 1,417,440.00 | 1,397,148.00 | | 1,397,148.00 |
| 6. Prior Years' Taxes (Object 8043) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 1,349,282.76 | | 1,349,282.76 | 1,684,995.00 | | 1,684,995.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 5,677,175.81 | | 5,677,175.81 | 5,617,079.00 | | 5,617,079.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|---|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 3,216,440.37 | | 3,216,440.37 | 2,804,571.00 | | 2,804,571.00 |
| 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) | 51,545,647.61 | 0.00 | 51,545,647.61 | 51,701,713.00 | 0.00 | 51,701,713.00 |
| 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) | 51,545,647.61 | 0.00 | 51,545,647.61 | 51,701,713.00 | 0.00 | 51,701,713.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 1,026,632.00 | | | 1,034,063.00 |
| 19b. Qualified Capital Outlay Projects | | | | | | |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | 3,743,307.78 | | 3,743,307.78 | 4,014,100.00 | | 4,014,100.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | 3,743,307.78 | 0.00 | 4,769,939.78 | 4,014,100.00 | 0.00 | 5,048,163.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 51,489,535.00 | | 51,489,535.00 | 50,851,254.00 | | 50,851,254.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (46,445.21) | | (46,445.21) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 51,443,089.79 | 0.00 | 51,443,089.79 | 50,851,254.00 | 0.00 | 50,851,254.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 131,780,632.75 | | 131,780,632.75 | 127,415,968.00 | | 127,415,968.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 1,257,036.36 | | 1,257,036.36 | 247,640.00 | | 247,640.00 |

| | 2023-24 Calculations | | | 2024-25 Calculations | | |
|--|-----------------------|--------------|----------------------|-----------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2023-24 Actual | | | 2024-25 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 53,219,234.77 | | | 55,293,141.52 |
| 2. Inflation Adjustment | | | 1.0444 | | | 1.0362 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9948 | | | 1.0012 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 55,293,141.52 | | | 57,363,506.95 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 51,545,647.61 | | | 51,701,713.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 917,390.40 | | | 918,529.20 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 8,517,433.69 | | | 10,709,956.95 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 8,517,433.69 | | | 10,709,956.95 |
| 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]) | | | 578,450.79 | | | 121,536.76 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 52,124,098.40 | | | 51,823,249.76 |
| 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) | | | 7,938,982.90 | | | 10,588,420.19 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 52,124,098.40 | | | |
| b. State Subventions (Line D8) | | | 7,938,982.90 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 4,769,939.78 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 55,293,141.52 | | | |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) | | | 0.00 | | | |
| SUMMARY | | | | | | |
| 11. Adjusted Appropriations Limit (Lines D4 plus D10) | | | 55,293,141.52 | | | 57,363,506.95 |
| 12. Appropriations Subject to the Limit (Line D9d) | | | 55,293,141.52 | | | |

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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) 2,536,588.45
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) 98,670,477.86

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) 2.57%

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) 3,988,867.26
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 38,270.00

| | |
|---|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 47,053.00 |
| 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) | 320,266.79 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 4,394,457.05 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (349,842.17) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,044,614.88 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 84,994,524.54 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 14,327,988.52 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 8,794,798.99 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 885,486.28 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 834,227.43 |
| 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) | 12,141,476.01 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 12,522,128.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,976,853.82 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,333,879.95 |
| 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) | 137,811,363.54 |
| 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) | 3.19% |
| 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) | 2.93% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|--------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 4,394,457.05 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (899,362.18) |
| 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 (2.79%) 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 (2.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.79%) times Part III, Line B19); zero if positive | (349,842.17) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (349,842.17) |
| 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: | 2.93% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-174921.09) is applied to the current year calculation and the remainder (\$-174921.08) is deferred to one or more future years: | 3.06% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-116614.06) is applied to the current year calculation and the remainder (\$-233228.11) is deferred to one or more future years: | 3.10% |
| 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) | (349,842.17) |

Approved
indirect
cost rate: 2.79%

Highest
rate used
in any
program: 2.79%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|---|---|--------------|
| 01 | 3010 | 458,140.26 | 12,430.00 | 2.71% |
| 01 | 3182 | 247,343.58 | 6,710.00 | 2.71% |
| 01 | 3213 | 1,030,667.11 | 28,755.00 | 2.79% |
| 01 | 3327 | 95,055.00 | 2,650.00 | 2.79% |
| 01 | 3550 | 155,393.34 | 4,335.00 | 2.79% |
| 01 | 4035 | 232,794.98 | 6,315.00 | 2.71% |
| 01 | 4201 | 6,747.00 | 134.00 | 1.99% |
| 01 | 4203 | 63,196.03 | 1,235.00 | 1.95% |
| 01 | 6266 | 616,322.34 | 16,725.00 | 2.71% |
| 01 | 6385 | 121,574.40 | 3,295.00 | 2.71% |
| 01 | 6762 | 1,408,638.06 | 38,175.00 | 2.71% |
| 01 | 7220 | 76,955.76 | 2,085.00 | 2.71% |
| 01 | 7311 | 24,091.37 | 650.00 | 2.70% |
| 01 | 7370 | 36,457.04 | 985.00 | 2.70% |
| 01 | 7412 | 270,000.03 | 7,325.00 | 2.71% |
| 01 | 7422 | 339,810.85 | 9,468.17 | 2.79% |
| 01 | 7435 | 955,508.90 | 24,430.00 | 2.56% |
| 11 | 6371 | 202,261.94 | 5,485.00 | 2.71% |
| 11 | 6391 | 1,292,473.05 | 35,000.00 | 2.71% |
| 13 | 5310 | 1,333,879.95 | 37,215.00 | 2.79% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 1,418,519.64 | 1,418,519.64 |
| 2. State Lottery Revenue | 8560 | 1,756,563.25 | | 840,888.11 | 2,597,451.36 |
| 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) | | 1,756,563.25 | 0.00 | 2,259,407.75 | 4,015,971.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 324,881.25 | | 0.00 | 324,881.25 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 1,431,682.00 | | 800,993.87 | 2,232,675.87 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,756,563.25 | 0.00 | 800,993.87 | 2,557,557.12 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 1,458,413.88 | 1,458,413.88 |
| D. COMMENTS: | | | | | |

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.

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

| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|--|---|---------------------------------------|---|---|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100- 8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 2,550.00 | 4,740.00 | 19,712.50 | 0.00 | 12,144,801.56 | 0.00 | 915,520.73 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 311.00 | 311.00 | 311.00 | | 311.00 | | 365.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 11.00 | 11.00 | 11.00 | | 11.00 | | |
| 3300 Independent Study Centers | 10.00 | 10.00 | 10.00 | | 10.00 | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | .76 | .76 | .76 | | .76 | | |
| 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) | 10.00 | 10.00 | 10.00 | | 10.00 | | |
| 6000 ROC/P | 9.00 | 9.00 | 9.00 | | 9.00 | | |
| Other Goals | | | | | | | |
| 7110 Nonagency - Educational | 2.00 | 2.00 | 2.00 | | 2.00 | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 353.76 | 353.76 | 353.76 | 0.00 | 353.76 | 0.00 | 365.00 |

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|---|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 69,447,295.52 | 11,616,083.43 | 81,063,378.95 | 3,940,852.41 | | 85,004,231.36 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 2,752,445.27 | 378,476.49 | 3,130,921.76 | 152,208.07 | | 3,283,129.83 |
| 3300 | Independent Study Centers | 2,475,370.00 | 344,069.54 | 2,819,439.54 | 137,065.53 | | 2,956,505.07 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 4,963,066.22 | 26,149.28 | 4,989,215.50 | 242,548.02 | | 5,231,763.52 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 26,991,136.70 | 344,069.54 | 27,335,206.24 | 1,328,886.30 | | 28,664,092.54 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 1,546,972.47 | 309,662.59 | 1,856,635.06 | 90,259.31 | | 1,946,894.37 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 410,079.38 | 68,813.92 | 478,893.30 | 23,281.14 | | 502,174.44 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 134,888.56 | 134,888.56 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 342,580.53 | 342,580.53 |
| ---- | Other Outgo | | | | | 3,590,088.56 | 3,590,088.56 |
| Other Funds ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 203,772.12 | | 203,772.12 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (80,680.00) | | (80,680.00) |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 108,586,365.56 | 13,087,324.79 | 121,673,690.35 | 6,038,192.90 | 4,067,557.65 | 131,779,440.90 |

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

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 51,695,404.17 | 664,663.77 | 1,383,938.87 | 10,382,889.75 | 5,027,914.94 | 0.00 | 0.00 | | | 292,484.02 | 0.00 | 69,447,295.52 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 2,221,228.02 | 0.00 | 0.00 | 401,497.20 | 0.00 | 0.00 | 0.00 | | | 129,720.05 | 0.00 | 2,752,445.27 |
| 3300 | Independent Study Centers | 1,788,129.90 | 0.00 | 0.00 | 451,129.88 | 186,582.03 | 0.00 | 0.00 | | | 49,528.19 | 0.00 | 2,475,370.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 4,963,066.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 4,963,066.22 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 23,300,973.48 | 1,026,101.98 | 0.00 | 926.12 | 2,021,800.18 | 641,334.94 | 0.00 | | | 0.00 | 0.00 | 26,991,136.70 |
| 6000 | ROC/P | 1,546,972.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,546,972.47 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 410,079.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 410,079.38 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 85,925,853.64 | 1,690,765.75 | 1,383,938.87 | 11,236,442.95 | 7,236,297.15 | 641,334.94 | 0.00 | 0.00 | 0.00 | 471,732.26 | 0.00 | 108,586,365.56 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 23,738.62 | 10,676,824.08 | 915,520.73 | 11,616,083.43 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 839.63 | 377,636.86 | 0.00 | 378,476.49 |
| 3300 | Independent Study Centers | 763.30 | 343,306.24 | 0.00 | 344,069.54 |
| 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 | 58.01 | 26,091.27 | 0.00 | 26,149.28 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 763.30 | 343,306.24 | 0.00 | 344,069.54 |
| 6000 | ROC/P | 686.97 | 308,975.62 | 0.00 | 309,662.59 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 152.67 | 68,661.25 | 0.00 | 68,813.92 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| - - | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Allocated Support Costs | | 27,002.50 | 12,144,801.56 | 915,520.73 | 13,087,324.79 |

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

| | | |
|-----------|--|----------------|
| A. | Central Administration Costs in General Fund and Charter Schools Funds | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 885,486.28 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 47,053.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 5,148,063.61 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 38,270.00 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 6,118,872.89 |
| B. | Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 108,586,365.56 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 13,087,324.79 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 121,673,690.35 |
| C. | Direct Charged Costs in Other Funds | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 1,976,853.82 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 2,214,740.94 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 4,191,594.76 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 125,865,285.11 |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 4.86% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000- 9999) | Total |
|---|----------------------------------|-------------------------------|--|--|--------------|
| Food Services (Objects 1000-5999, 6400-6920) | 134,888.56 | | | | 134,888.56 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 342,580.53 | | 342,580.53 |
| Other Outgo (Objects 1000 - 7999) | | | | 3,590,088.56 | 3,590,088.56 |
| Total Other Costs | 134,888.56 | 0.00 | 342,580.53 | 3,590,088.56 | 4,067,557.65 |

Liberty Union High
Contra Costa County

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

07 61721 0000000
Form SEAS
E8AUF7G3(2023-24)

| | | |
|-------------------------------|-------------------------------------|--|
| Current LEA: | 07-61721-0000000 Liberty Union High | |
| Selected SELPA: | AY | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | DATE APPROVED | |
| ID | SELPA-TITLE | (from Form SEA) |
| AY | Contra Costa | |

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

07 61721 0000000
Form SIAA
E8AUFWSW7G3(2023-24)

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 19,041.45 | 0.00 | 0.00 | (80,680.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,200,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 5,640.00 | 0.00 | 43,465.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 37,215.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,200,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 9,521,957.30 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 9,521,957.30 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (24,681.45) | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 24,681.45 | (24,681.45) | 80,680.00 | (80,680.00) | 10,721,957.30 | 10,721,957.30 | 0.00 | 0.00 |

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

Liberty Union High

Contra Costa County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|---------------|
| 63 | 0000 | 8660 | (\$61,704.36) |

Explanation: Negative balance due to negative interest posted for the period

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

Liberty Union High

Contra Costa County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

| FUND | RESOURCE | NEG. EFB |
|--|----------|---------------|
| 01 | 7435 | (\$61,134.54) |
| Explanation: An Adjustment to the Budget will be made at 1st Interim reducing available budget by the negative balance amount. | | |
| Total of negative resource balances for Fund 01 | | (\$61,134.54) |

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

Exception

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01 | 7435 | 9790 | (\$61,134.54) |
| Explanation: An Adjustment to the Budget will be made at 1st Interim reducing available budget by the negative balance amount. | | | |

61721

NO

District

5 digit District code or 7 digit School code (from the CDS code)
Is this calculation for a new charter school? (select from drop down list)
Projection Type
Projection Date

LEA: Liberty Union High
Projection Title: 23-24 Unaudited Actuals (Annual Accrual)
Created by: Dina Stewart
Email:
Phone:

| | PY3 | PY2 | PY1 | CY | CY1 | CY2 | CY3 | CY4 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Liberty Union High (61721) | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| (1) UNIVERSAL ASSUMPTIONS | | | | | | | | |
| Supplemental Grant % | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| Concentration Grant (>55% population) | 65.00% | 65.00% | 65.00% | 65.00% | 65.00% | 65.00% | 65.00% | 65.00% |
| Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small> | 5.07% | 13.26% | 8.22% | 1.07% | 2.93% | 3.08% | 3.30% | 3.29% |
| Statutory COLA | 1.70% | 6.56% | 8.22% | 1.07% | 2.93% | 3.08% | 3.30% | 3.29% |
| Augmentation/(COLA Suspension) | 3.37% | 6.70% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Base Grant Proration Factor (deficit) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Transitional Kindergarten Add-on (2022-23 forward) | \$ - | \$ 2,813 | \$ 3,044 | \$ 3,077 | \$ 3,167 | \$ 3,265 | \$ 3,373 | \$ 3,484 |
| EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) | 73.31789035% | 12.74780911% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% |
| EPA Entitlement as % of statewide adjusted Revenue Limit (Annual) | 75.37156903% | 12.84814107% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% |
| Local EPA Accrual | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| (2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF | | | | | | | | | |
| NEW CHARTER SCHOOLS | | New Charter School Name: <input type="text"/> | | | | | | | |
| | | Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/> | | | | | | | |
| (a) TRANSFER OF IN-LIEU PROPERTY TAX Note: Charter schools should contact sponsoring district(s) for In-lieu estimate | | | | | | | | | |
| I-4 | F-6 / F-7 In-Lieu of Property Tax | - | - | - | | | | | |
| (b) UNDUPLICATED PUPIL PERCENTAGE (UPP) | | | | | | | | | |
| A-1.2, A-2.2, A-3.2 | Enrollment (second prior year) | - | - | | | | | | |
| A-1.1, A-2.1, A-3.1 | Enrollment (first prior year) | - | - | | | | | | |
| A-1, A-2, A-3 | Enrollment | - | - | - | | | | | |
| B-1.2, B-2.2, B-3.2 | Unduplicated Pupil Count (second prior year) | - | - | | | | | | |
| B-1.1, B-2.1, B-3.1 | Unduplicated Pupil Count (first prior year) | - | - | | | | | | |
| B-1, B-2, B-3 | Unduplicated Pupil Count | - | - | - | | | | | |
| | | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage |
| | Single Year Unduplicated Pupil Percentage | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| C-1 | Unduplicated Pupil Percentage (%) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| (c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location | | | | | | | | | |
| Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations. | | | | | | | | | |
| D-3 | Unduplicated Pupil Percentage (%) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Unduplicated Pupil Percentage: Supplemental Grant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Unduplicated Pupil Percentage: Concentration Grant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| (d) AVERAGE DAILY ATTENDANCE (ADA) | | | | | | | | | |
| ADA used for the Transitional Kindergarten Add-on ONLY : | | | | | | | | | |
| G-4 | TK (NEW beginning 2022-23) | - | - | - | | | | | |
| ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year | | | | | | | | | |
| B-1 | Grades TK-3 | - | - | - | | | | | |
| B-2 | Grades 4-6 | - | - | - | | | | | |
| B-3 | Grades 7-8 | - | - | - | | | | | |
| B-4 | Grades 9-12 | - | - | - | | | | | |
| | SUBTOTAL ADA | - | - | - | - | - | - | - | - |
| | RATIO: ADA to Enrollment | - | - | - | - | - | - | - | - |
| (e) OTHER LCFF ADJUSTMENTS | | | | | | | | | |
| Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. | | | | | | | | | |
| Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative. | | | | | | | | | |
| H-2 | Miscellaneous Adjustments | \$ - | \$ - | \$ - | | | | | |
| J-5 | Minimum State Aid Adjustments | \$ - | \$ - | \$ - | | | | | |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| (3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF | | | | | | | | | |
| (a) GENERAL QUESTIONS | | | | | | | | | |
| Is your district required to transfer in-lieu taxes to a charter school? | | YES | | | | | | | |
| Does your district have a necessary small school? | | NO | | | | | | | |
| (b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION | | | | | | | | | |
| Did your district meet the requirements of funding? | | YES | YES | YES | YES | YES | YES | YES | YES |
| (c) PROPERTY TAXES | | | | | | | | | |
| C-1 A-6 | Estimated Property Taxes (excluding RDA) | \$ 41,261,011 | \$ 45,745,795 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 |
| B-5 | Redevelopment Agency Local Revenue | \$ 1,287,397 | \$ 2,104,571 | \$ 1,966,679 | \$ 1,966,679 | \$ 1,966,679 | \$ 1,966,679 | \$ 1,966,679 | \$ 1,966,679 |
| | Less In-Lieu Property Tax Transfer | \$ (83,652) | \$ (90,928) | \$ (66,557) | \$ (67,269) | \$ (67,696) | \$ (67,616) | \$ (67,532) | \$ (67,532) |
| | Total Local Revenue | \$ 42,464,756 | \$ 47,759,438 | \$ 50,229,329 | \$ 50,228,617 | \$ 50,228,190 | \$ 50,228,270 | \$ 50,228,354 | \$ 50,228,354 |
| (d) OTHER LCFF ADJUSTMENTS | | | | | | | | | |
| If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative. | | | | | | | | | |
| H-2 | Miscellaneous Adjustments | \$ - | \$ - | \$ - | | | | | |
| J-5 | Minimum State Aid Adjustments | \$ - | \$ - | \$ - | | | | | |
| (e) UNDUPLICATED PUPIL PERCENTAGE | | | | | | | | | |
| A-1.2 / A-3.2 | District Enrollment (second prior year) | 8,304 | 8,222 | | | | | | |
| A-1.1 / A-3.1 | District Enrollment (first prior year) | 8,222 | 8,300 | | | | | | |
| A-1 / A-3 | District Enrollment | 8,300 | 8,233 | 8,241 | 8,251 | 8,261 | 8,271 | 8,281 | 8,291 |
| A-2.2 / A-4.2 | COE Enrollment (second prior year) | 47 | 49 | | | | | | |
| A-2.1 / A-4.1 | COE Enrollment (first prior year) | 49 | 47 | | | | | | |
| A-2 / A-4 | COE Enrollment | 47 | 41 | 32 | 32 | 32 | 32 | 32 | 32 |
| | Total Enrollment | 8,347 | 8,274 | 8,273 | 8,283 | 8,293 | 8,303 | 8,313 | 8,323 |
| B-1.2 / B-3.2 | District Unduplicated Pupil Count (second prior year) | 2,688 | 2,294 | | | | | | |
| B-1.1 / B-3.1 | District Unduplicated Pupil Count (first prior year) | 2,294 | 2,176 | | | | | | |
| B-1 / B-3 | District Unduplicated Pupil Count | 2,176 | 2,369 | 2,236 | 2,236 | 2,236 | 2,236 | 2,236 | 2,236 |
| B-2.2 / B-4.2 | COE Unduplicated Pupil Count (second prior year) | 20 | 23 | | | | | | |
| B-2.1 / B-4.1 | COE Unduplicated Pupil Count (first prior year) | 23 | 23 | | | | | | |
| B-2 / B-4 | COE Unduplicated Pupil Count | 23 | 16 | 10 | 10 | 10 | 10 | 10 | 10 |
| | Total Unduplicated Pupil Count | 2,199 | 2,385 | 2,246 | 2,246 | 2,246 | 2,246 | 2,246 | 2,246 |
| | | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage |
| | Single Year Unduplicated Pupil Percentage | 26.34% | 28.83% | 27.15% | 27.12% | 27.08% | 27.05% | 27.02% | 26.99% |
| C-1 | Unduplicated Pupil Percentage (%) | 28.93% | 27.72% | 27.44% | 27.70% | 27.12% | 27.08% | 27.05% | 27.02% |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | |
|---|--|---|----------|--|--|--|--|--|--|--|
| (f) AVERAGE DAILY ATTENDANCE (ADA) | | | | | | | | | | |
| ADA used for the Transitional Kindergarten Add-on ONLY : | | | | | | | | | | |
| G-10 | TK (Commencing in 2022-23) | - | - | - | | | | | | |
| ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation. | | | | | | | | | | |
| B-1, D-5 | Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year) | | | | | | | | | |
| | Grades TK-3 | - | - | - | | | | | | |
| | Grades 4-6 | - | - | - | | | | | | |
| | Grades 7-8 | - | - | - | | | | | | |
| | Grades 9-12 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 | | |
| | TOTAL CURRENT YEAR ADA | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 | - | |
| D-9, E-1 | Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual) | | | | | | | | | |
| | Grades TK-3 | - | - | - | | | | | | |
| | Grades 4-6 | - | - | - | | | | | | |
| | Grades 7-8 | - | - | - | | | | | | |
| | Grades 9-12 | 24.90 | 22.96 | 26.32 | 26.32 | 26.32 | 26.32 | 26.32 | 26.32 | |
| | TOTAL NPS-CDS (Annual) | 24.90 | 22.96 | 26.32 | 26.32 | 26.32 | 26.32 | 26.32 | 26.32 | |
| | District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation). | | | | | | | | | |
| | DISTRICT TOTAL | 7,856.50 | 7,573.87 | 7,616.83 | 7,626.32 | 7,635.32 | 7,644.32 | 7,653.87 | 26.32 | |
| E-2, E-3 | County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual) | | | | | | | | | |
| | Grades TK-3 | - | - | - | | | | | | |
| | Grades 4-6 | - | - | - | | | | | | |
| | Grades 7-8 | - | - | - | | | | | | |
| | Grades 9-12 | 42.38 | 34.09 | 28.55 | 28.55 | 28.55 | 28.55 | 28.55 | 28.55 | |
| | COUNTY TOTAL | 42.38 | 34.09 | 28.55 | 28.55 | 28.55 | 28.55 | 28.55 | 28.55 | |
| | RATIO: District ADA-to-Enrollment | 94.66% | 91.99% | 92.43% | 92.43% | 92.43% | 92.42% | 92.43% | 0.32% | |
| | RATIO: County ADA-to-Enrollment | 90.17% | 83.15% | 89.22% | 89.22% | 89.22% | 89.22% | 89.22% | 89.22% | |
| (g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT | | | | | | | | | | |
| If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years. | | | | | | | | | | |
| | <u>Prior year</u> | Source: Principal Apportionment Data Collection, P-2 Attendance School District Form | | 2021-22 ADA shift reported in 2022-23 ADA report | 2022-23 ADA shift reported in 2023-24 ADA report | 2023-24 ADA shift reported in 2024-25 ADA report | 2024-25 ADA shift reported in 2025-26 ADA report | 2025-26 ADA shift reported in 2026-27 ADA report | 2026-27 ADA shift reported in 2027-28 ADA report | 2027-28 ADA shift reported in 2028-29 ADA report |
| A-19 | Grades TK-3 | Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year | - | - | - | | | | | |
| | Grades 4-6 | | - | - | - | | | | | |
| | Grades 7-8 | | - | - | - | | | | | |
| | Grades 9-12 | | - | - | - | | | | | |
| | | - | - | - | - | - | - | - | - | |
| A-20 | Grades TK-3 | Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year | - | - | - | | | | | |
| | Grades 4-6 | | - | - | - | | | | | |
| | Grades 7-8 | | - | - | - | | | | | |
| | Grades 9-12 | | - | - | - | | | | | |
| | | - | - | - | - | - | - | - | - | |

| Liberty Union High (61721) | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|
| Net increase/(decrease) to prior year ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--|---|---|---------------------|----------|----------|---------------|---------------|---------------|---------------|---------------|
| (4) NECESSARY SMALL SCHOOLS ADA | | | | | | | | | | |
| For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years. | | | | | | | | | | |
| 1 NSS #1 | | | School Code: | | | | | | | |
| A-12 | Current Year P2 ADA: | Grades TK-3 | - | - | - | | | | | |
| A-13 | | Grades 4-6 | - | - | - | | | | | |
| A-14 | | Grades 7-8 | - | - | - | | | | | |
| B-6 | | Grades 9-12 | - | - | - | | | | | |
| | | TOTAL | - | - | - | - | - | - | - | - |
| A-11, B-5 | Number of FTE (round up to the full FTE) | | - | - | - | - | - | - | - | - |
| | | Is this school eligible for NSS funding? | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| | | Type of school | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| | | Best funding option calculated is: | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| | | Select funding method: | LCFF | LCFF | LCFF | Select method | Select method | Select method | Select method | Select method |
| 2 NSS #2 | | | School Code: | | | | | | | |
| A-12 | Current Year P2 ADA: | Grades TK-3 | - | - | - | | | | | |
| A-13 | | Grades 4-6 | - | - | - | | | | | |
| A-14 | | Grades 7-8 | - | - | - | | | | | |
| B-6 | | Grades 9-12 | - | - | - | | | | | |
| | | TOTAL | - | - | - | - | - | - | - | - |
| A-11, B-5 | Number of FTE (round up to the full FTE) | | - | - | - | - | - | - | - | - |
| | | Is this school eligible for NSS funding? | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| | | Type of school | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| | | Best funding option calculated is: | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| | | Select funding method: | LCFF | LCFF | LCFF | Select method | Select method | Select method | Select method | Select method |
| 3 NSS #3 | | | School Code: | | | | | | | |
| A-12 | Current Year P2 ADA: | Grades TK-3 | - | - | - | | | | | |
| A-13 | | Grades 4-6 | - | - | - | | | | | |
| A-14 | | Grades 7-8 | - | - | - | | | | | |
| B-6 | | Grades 9-12 | - | - | - | | | | | |
| | | TOTAL | - | - | - | - | - | - | - | - |
| A-11, B-5 | Number of FTE (round up to the full FTE) | | - | - | - | - | - | - | - | - |
| | | Is this school eligible for NSS funding? | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| | | Type of school | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| | | Best funding option calculated is: | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| | | Select funding method: | LCFF | LCFF | LCFF | Select method | Select method | Select method | Select method | Select method |

| Liberty Union High (61721) | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|--|--|--------------|----------|----------|---------------|---------------|---------------|---------------|---------------|
| 4 NSS #4 | | | School Code: | | | | | | | |
| A-12 | Current Year P2 ADA: | Grades TK-3 | - | - | - | | | | | |
| A-13 | | Grades 4-6 | - | - | - | | | | | |
| A-14 | | Grades 7-8 | - | - | - | | | | | |
| B-6 | | Grades 9-12 | - | - | - | | | | | |
| | | TOTAL | - | - | - | - | - | - | - | - |
| A-11, B-5 | Number of FTE (round up to the full FTE) | | - | - | - | | | | | |
| | | Is this school eligible for NSS funding? | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| | | Type of school | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| | | Best funding option calculated is: | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| | | Select funding method: | LCFF | LCFF | LCFF | Select method | Select method | Select method | Select method | Select method |
| 5 NSS #5 | | | School Code: | | | | | | | |
| A-12 | Current Year P2 ADA: | Grades TK-3 | - | - | - | | | | | |
| A-13 | | Grades 4-6 | - | - | - | | | | | |
| A-14 | | Grades 7-8 | - | - | - | | | | | |
| B-6 | | Grades 9-12 | - | - | - | | | | | |
| | | TOTAL | - | - | - | - | - | - | - | - |
| A-11, B-5 | Number of FTE (round up to the full FTE) | | - | - | - | | | | | |
| | | Is this school eligible for NSS funding? | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible | Eligible |
| | | Type of school | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| | | Best funding option calculated is: | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| | | Select funding method: | LCFF | LCFF | LCFF | Select method | Select method | Select method | Select method | Select method |

| | | | | | | | | | |
|--|--|---------|---------|---------|---------|---------|---------|---------|---------|
| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| (5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS | | | | | | | | | |
| Complete <u>either</u> section (a) or (b) | | | | | | | | | |
| (a) ALTERNATIVE CALCULATION TOOL | | | | | | | | | |
| Use this section to override the calculated in-lieu of property tax results. | | | | | | | | | |
| 1. Clear the prepopulated number '1' from the box located to the right | | 1 | | | | | | | |
| 2. Local calculation of <u>total</u> in-lieu property taxes | | | | | | | | | |

| | | | | | | | | | |
|---|--|-------------------------------|---|------|------|------|------|------|------|
| (b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab) | | | | | | | | | |
| Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span. | | | | | | | | | |
| 1 Charter Name | | Opportunity Academy | | | | | | | |
| Charter ADA by grade span | | | | | | | | | |
| Grades K-3 | | - | - | - | | | | | |
| Grades 4-6 | | - | - | - | | | | | |
| Grades 7-8 | | - | - | - | | | | | |
| Grades 9-12 | | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total ADA | | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2 Charter Name | | Golden Gate Community Charter | | | | | | | |
| Charter ADA by grade span | | | | | | | | | |
| Grades K-3 | | | | | | | | | |
| Grades 4-6 | | | | | | | | | |
| Grades 7-8 | | | | | | | | | |
| Grades 9-12 | | | | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 |
| Total ADA | | - | - | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 |
| 3 Charter Name | | Venture Academy | | | | | | | |
| Charter ADA by grade span | | | | | | | | | |
| Grades K-3 | | | | | | | | | |
| Grades 4-6 | | | | | | | | | |
| Grades 7-8 | | | | | | | | | |
| Grades 9-12 | | | | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 |
| Total ADA | | - | - | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 |
| 4 Charter Name | | | | | | | | | |
| Charter ADA by grade span | | | | | | | | | |
| Grades K-3 | | | | | | | | | |
| Grades 4-6 | | | | | | | | | |
| Grades 7-8 | | | | | | | | | |
| Grades 9-12 | | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 5 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 6 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 7 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 8 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 9 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 10 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 11 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 12 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 13 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 14 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 15 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 16 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 17 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 18 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 19 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 20 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 21 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 22 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 23 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 24 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 25 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 26 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 27 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 28 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 29 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 30 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 31 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 32 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 33 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 34 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 35 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 36 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 37 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 38 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |
| 39 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 40 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 41 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 42 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 43 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 44 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 45 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 46 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 47 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 48 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |
| 49 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| | Total ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|----------------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 50 | Charter Name | | | | | | | | |
| | Charter ADA by grade span | | | | | | | | |
| | Grades K-3 | | | | | | | | |
| | Grades 4-6 | | | | | | | | |
| | Grades 7-8 | | | | | | | | |
| | Grades 9-12 | | | | | | | | |
| Total ADA | | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | |
|---|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DETAILED ADA CALCULATION | | | | | | | | |
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | 2018-19 ADA | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA |
| Grades 4-6 | Non Applicable Until 2022-23 Certification | - | - | - | - | - | - | - |
| Grades 7-8 | | - | - | - | - | - | - | - |
| Grades 9-12 | | - | - | - | - | - | - | - |
| LCFF Subtotal | | 7,838.19 | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | 7,838.19 | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 |
| Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA |
| Grades 4-6 | Non Applicable Until 2022-23 Certification | - | - | - | - | - | - | - |
| Grades 7-8 | | - | - | - | - | - | - | - |
| Grades 9-12 | | - | - | - | - | - | - | - |
| LCFF Subtotal | | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 |
| Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| LCFF Subtotal | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 |
| NSS | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 |
| Combined Subtotal | - | - | - | - | - | - | - | - |
| Net Adjustment to Prior Year ADA for Charter Shift | 7,838.19 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 |
| Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift | - | - | - | - | - | - | - | - |
| Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift | - | - | - | - | - | - | - | - |
| Second prior year charter school shift percentage | Non Applicable Until 2022-23 | - | - | - | - | - | - | - |
| Prior year charter school shift percentage | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23 | | | | | | | | |
| Grades TK-3 | Non Applicable Until 2022-23 | - | - | - | - | - | - | - |
| Grades 4-6 | | - | - | - | - | - | - | - |
| Grades 7-8 | | - | - | - | - | - | - | - |
| Grades 9-12 | | 7,835.99 | 7,740.23 | 7,657.67 | 7,580.47 | 7,599.84 | 7,609.00 | 7,618.18 |
| LCFF Subtotal | - | 7,835.99 | 7,740.23 | 7,657.67 | 7,580.47 | 7,599.84 | 7,609.00 | 7,618.18 |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | 7,835.99 | 7,740.23 | 7,657.67 | 7,580.47 | 7,599.84 | 7,609.00 | 7,618.18 |
| Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average | | | | | | | | |
| Current Year ADA | - | - | - | - | - | - | - | - |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 | - |
| LCFF Subtotal | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | 7,831.60 | 7,550.91 | 7,590.51 | 7,600.00 | 7,609.00 | 7,618.00 | 7,627.55 | - |
| Change in LCFF ADA (excludes NSS ADA) | | | | | | | | |
| | (6.59) | (280.69) | 39.60 | 9.49 | 9.00 | 9.00 | 9.55 | (7,627.55) |
| | Decline | Decline | Increase | Increase | Increase | Increase | Increase | Decline |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | |
|--|-------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|-------------------|
| DETAILED ADA CALCULATION | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Funded LCFF ADA (greater of current year, prior year or 3-prior year average) | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | 7,838.19 | 7,835.99 | 7,740.23 | 7,657.67 | 7,609.00 | 7,618.00 | 7,627.55 | 7,627.55 |
| Subtotal | 7,838.19 | 7,835.99 | 7,740.23 | 7,657.67 | 7,609.00 | 7,618.00 | 7,627.55 | 7,627.55 |
| | <i>Prior Year</i> | <i>3PY Average</i> | <i>3PY Average</i> | <i>3PY Average</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Current Year</i> | <i>Prior Year</i> |
| Funded NSS ADA | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |
| NPS, CDS, & COE Operated | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | 67.28 | 57.05 | 54.87 | 54.87 | 54.87 | 54.87 | 54.87 | 54.87 |
| Subtotal | 67.28 | 57.05 | 54.87 | 54.87 | 54.87 | 54.87 | 54.87 | 54.87 |
| ACTUAL ADA (Current Year Only) | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | 7,898.88 | 7,607.96 | 7,645.38 | 7,654.87 | 7,663.87 | 7,672.87 | 7,682.42 | 54.87 |
| Total Actual ADA | 7,898.88 | 7,607.96 | 7,645.38 | 7,654.87 | 7,663.87 | 7,672.87 | 7,682.42 | 54.87 |
| TOTAL FUNDED ADA, LCFF & NSS | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | 7,905.47 | 7,893.04 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| Total Funded ADA | 7,905.47 | 7,893.04 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | 6.59 | 285.08 | 149.72 | 57.67 | - | - | - | 7,627.55 |
| FUNDED ADA for the Transitional Kindergarten Add-on | | | | | | | | |
| Current Year TK ADA | - | - | - | - | - | - | - | - |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | v.25.2 | | PY3 | | v.25.2 | | PY2 | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|---------------------|----|----------------------|----|-------------------------------|----|---------------------|----|----------------------|--------------|-------------------------------|----------|-------------|------------|--------|-----------|------|-----------|------------|---|--------------|------------|---------------|------------|------------|--------------|--------|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | | 2021-22 | | | | 2022-23 | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | | | | | | | | | | | | | | | | | |
| Calculation Factors | | | | | | | | | | 5.07% | | 0.00% | | 28.93% | | 28.93% | | 13.26% | | 0.00% | | 27.72% | | 27.72% | | | | | | | | | | | | | | |
| Prior Year | | | | | | | | | | ADA | | Base | | Grade Span | | Supplemental | | Concentration | | Total | | 3PY Average | | ADA | | Base | | Grade Span | | Supplemental | | Concentration | | Total | | | | |
| Grades TK-3 | | | | | | | | | | - | \$ | 8,093 | \$ | 842 | \$ | 517 | \$ | - | \$ | - | - | \$ | 9,166 | \$ | 953 | \$ | 561 | \$ | - | \$ | - | - | \$ | - | | | | |
| Grades 4-6 | | | | | | | | | | - | | 8,215 | | | | 475 | | - | | - | | 9,304 | | | | 516 | | - | | - | | - | | - | | | | |
| Grades 7-8 | | | | | | | | | | - | | 8,458 | | | | 489 | | - | | - | | 9,580 | | | | 531 | | - | | - | | - | | - | | | | |
| Grades 9-12 | | | | | | | | | | 7,905.47 | | 9,802 | | 255 | | 582 | | - | | - | | 11,102 | | 289 | | 632 | | - | | - | | 94,894,208 | | - | | | | |
| Subtract Necessary Small School ADA and Funding | | | | | | | | | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | | | |
| Total Base, Supplemental, and Concentration Grant | | | | | | | | | | | \$ | 77,489,417 | \$ | 2,015,895 | \$ | 4,600,177 | \$ | - | \$ | 84,105,489 | | \$ | 87,628,530 | \$ | 2,281,089 | \$ | 4,984,589 | \$ | - | \$ | 94,894,208 | | - | | - | | | |
| NSS Allowance | | | | | | | | | | | | - | | | | | | | | | | - | | | | | | | | | | | | | | | | |
| TOTAL BASE | | | | | | | | | | 7,905.47 | \$ | 77,489,417 | \$ | 2,015,895 | \$ | 4,600,177 | \$ | - | \$ | 84,105,489 | 7,893.04 | \$ | 87,628,530 | \$ | 2,281,089 | \$ | 4,984,589 | \$ | - | \$ | 94,894,208 | | - | | - | | | |
| ADD ONS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | | | | | | | | | \$ | 148,459 | | | | | | | | | | | | \$ | 148,459 | | | | | | | |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | | | | | | | | | | | | | 191,071 | | | | | | | | | | | | | | 191,071 | | | | | | |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | - | | | | | | |
| Transitional Kindergarten (Commencing 2022-23) | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | - | | | | | |
| TK ADA | | | | | | | | | | - | | | | | \$ | - | | - | | | | | | | | | | | | | | | - | | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement Before Adjustments | | | | | | | | | | | | | | | | | | \$ | 84,445,019 | | | | | | | | | | | | | \$ | 95,233,738 | | | | | |
| Miscellaneous Adjustments | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | | | | | | | | | | | | | \$ | 84,445,019 | | | | | | | | | | | | | \$ | 95,233,738 | | | | | |
| Local Revenue (including RDA) | | | | | | | | | | | | | | | | | | | (42,464,756) | | | | | | | | | | | | | | | | (47,759,438) | | | |
| Gross State Aid | | | | | | | | | | | | | | | | | | \$ | 41,980,263 | | | | | | | | | | | | | \$ | 47,474,300 | | | | | |
| Education Protection Account Entitlement | | | | | | | | | | | | | | | | | | | (13,074,887) | | | | | | | | | | | | | | | | (7,591,964) | | | |
| Net State Aid | | | | | | | | | | | | | | | | | | \$ | 28,905,376 | | | | | | | | | | | | | \$ | 39,882,336 | | | | | |
| MINIMUM STATE AID CALCULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | | | | | | | | | | | | | | \$ | 47,890,072 | | | | | | | | | | | | | \$ | 47,814,773 | | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Adjustments | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | | | | | | | | | | | | | | | (42,464,756) | | | | | | | | | | | | | | | | (47,759,438) | | | |
| Less Education Protection Account Entitlement | | | | | | | | | | | | | | | | | | | (13,074,887) | | | | | | | | | | | | | | | | (7,591,964) | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | | | | | | | | | | | | | \$ | - | | | | | | | | | | | | | \$ | - | | | | | |
| Categorical Minimum State Aid | | | | | | | | | | | | | | | | | | | 4,047,548 | | | | | | | | | | | | | | | | 4,047,548 | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | | | | | | | | | | | | | | \$ | 4,047,548 | | | | | | | | | | | | | \$ | 4,047,548 | | | | |
| Proration Factor | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | | | | | | | | | | | \$ | 4,047,548 | | | | | | | | | | | | | \$ | 4,047,548 | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Offset | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Prior to Offset | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| Total Minimum State Aid with Offset | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | | |
| State Aid Before Additional State Aid | | | | | | | | | | | | | | | | | | | \$ | 28,905,376 | | | | | | | | | | | | | | \$ | 39,882,336 | | | |
| ADDITIONAL STATE AID | | | | | | | | | | | | | | | | | | | \$ | - | | | | | | | | | | | | \$ | - | | | | | |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | | | | | | | | | | | | | | | | | | | \$ | 28,905,376 | | | | | | | | | | | | | \$ | 39,882,336 | | | | |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental | | | | | | | | | | | | | | | | | | | \$ | 84,445,019 | | | | | | | | | | | | | \$ | 95,233,738 | | | | |
| Change Over Prior Year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | | | | | | | | | | | | | | \$ | 10,682 | | | | | | | | | | | | | | | | 12,066 | | |
| Per-ADA Change Over Prior Year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Basic Aid Status (school districts only) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education Protection Account | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Taxes Net of In-Lieu Transfers | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charter In-Lieu Taxes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | v.25.2 | PY1 | v.25.2 | CY | | | | |
|---|--|---------------------|---------------|----------------------|--------------|-------------------------------|----------------|---|---------------|---------------------|--------------|----------------------|----------------|-------------------------------|---------------|--|--|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | | 2023-24 | | | | 2024-25 | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | | | | | | | | | | | | | |
| | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | | |
| Calculation Factors | | 8.22% | | 0.00% | | 27.44% | | 27.44% | | 1.07% | | 0.00% | | 27.70% | | | |
| | | 3PY Average | | | | | | | | 3PY Average | | | | | | | |
| | | ADA | Base | Grade Span | Supplemental | Concentration | Total | ADA | Base | Grade Span | Supplemental | Concentration | Total | ADA | Base | | |
| Grades TK-3 | | - | \$ 9,919 | \$ 1,032 | \$ 601 | \$ - | \$ - | - | \$ 10,025 | \$ 1,043 | \$ 613 | \$ - | \$ - | - | \$ 10,025 | | |
| Grades 4-6 | | - | 10,069 | | 553 | - | - | - | 10,177 | | 564 | - | - | - | 10,177 | | |
| Grades 7-8 | | - | 10,367 | | 569 | - | - | - | 10,478 | | 580 | - | - | - | 10,478 | | |
| Grades 9-12 | | 7,795.10 | 12,015 | 312 | 677 | - | 101,363,628 | 7,712.54 | 12,144 | 316 | 690 | - | 101,422,091 | 7,712.54 | 12,144 | | |
| Subtract Necessary Small School ADA and Funding | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Base, Supplemental, and Concentration Grant | | | \$ 93,658,127 | \$ 2,432,071 | \$ 5,273,430 | \$ - | \$ 101,363,628 | | \$ 93,661,086 | \$ 2,437,162 | \$ 5,323,843 | \$ - | \$ 101,422,091 | | \$ 93,661,086 | | |
| NSS Allowance | | | - | | | | - | | - | | | | - | | - | | |
| TOTAL BASE | | 7,795.10 | \$ 93,658,127 | \$ 2,432,071 | \$ 5,273,430 | \$ - | \$ 101,363,628 | 7,712.54 | \$ 93,661,086 | \$ 2,437,162 | \$ 5,323,843 | \$ - | \$ 101,422,091 | 7,712.54 | \$ 93,661,086 | | |
| ADD ONS: | | | | | | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | | \$ 148,459 | | \$ 148,459 | | | | | |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | | | | | 206,777 | | 208,990 | | | | | |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | | | | | | | | | | | | |
| Transitional Kindergarten (Commencing 2022-23) | | | | | | | | | | | | | | | | | |
| TK ADA | | - | | TK Add-on rate | \$ 3,044.00 | | - | TK ADA | - | TK Add-on rate | \$ 3,077.00 | | - | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | | | | | | | | | |
| LCFF Entitlement Before Adjustments | | | | | | | | | | \$ 101,718,864 | | \$ 101,779,540 | | | | | |
| Miscellaneous Adjustments | | | | | | | | | | | | | | | | | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | | | | | \$ 101,718,864 | | \$ 101,779,540 | | | | | |
| Local Revenue (including RDA) | | | | | | | | | | (50,229,329) | | (50,228,617) | | | | | |
| Gross State Aid | | | | | | | | | | \$ 51,489,535 | | \$ 51,550,923 | | | | | |
| Education Protection Account Entitlement | | | | | | | | | | (12,924,388) | | (12,924,823) | | | | | |
| Net State Aid | | | | | | | | | | \$ 38,565,147 | | \$ 38,626,100 | | | | | |
| MINIMUM STATE AID CALCULATION | | | | | | | | | | | | | | | | | |
| | | | | 12-13 Rate | 2023-24 ADA | N/A | | | | | | 12-13 Rate | 2024-25 ADA | N/A | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | \$ 6,057.84 | 7,795.10 | \$ 47,221,469 | | 2012-13 RL/Charter Gen BG adjusted for ADA | | | | \$ 6,057.84 | 7,712.54 | \$ 46,721,333 | | | |
| 2012-13 NSS Allowance (deficit) | | | | \$ - | | - | | 2012-13 NSS Allowance (deficit) | | | | \$ - | | - | | | |
| Minimum State Aid Adjustments | | | | | | - | | Minimum State Aid Adjustments | | | | | | - | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | | (50,229,329) | | Less Current Year Property Taxes/In-Lieu | | | | | | (50,228,617) | | | |
| Less Education Protection Account Entitlement | | | | | | (12,924,388) | | Less Education Protection Account Entitlement | | | | | | (12,924,823) | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | \$ - | | Subtotal State Aid for Historical RL/Charter General BG | | | | | | \$ - | | | |
| Categorical Minimum State Aid | | | | | | 4,047,548 | | Categorical Minimum State Aid | | | | | | 4,047,548 | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | - | - | - | | Charter School Categorical Block Grant adjusted for ADA | | | | - | - | - | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | \$ 4,047,548 | | Minimum State Aid Guarantee Before Proration Factor | | | | | | \$ 4,047,548 | | | |
| Proration Factor | | | | | | 0.00% | | Proration Factor | | | | | | 0.00% | | | |
| Minimum State Aid Guarantee | | | | | | \$ 4,047,548 | | Minimum State Aid Guarantee | | | | | | \$ 4,047,548 | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | - | | - | | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | | | | | | - | | - | | | | | |
| Offset | | | | | | | | | | - | | - | | | | | |
| Minimum State Aid Prior to Offset | | | | | | | | | | - | | - | | | | | |
| Total Minimum State Aid with Offset | | | | | | | | | | - | | - | | | | | |
| State Aid Before Additional State Aid | | | | | | | | | | \$ 38,565,147 | | \$ 38,626,100 | | | | | |
| ADDITIONAL STATE AID | | | | | | | | | | \$ - | | \$ - | | | | | |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | | | | | | | | | | \$ 38,565,147 | | \$ 38,626,100 | | | | | |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple | | | | | | | | | | | | | | | | | |
| Change Over Prior Year | | | | 6.81% | 6,485,126 | \$ 101,718,864 | | Change Over Prior Year | | | | 0.06% | 60,676 | \$ 101,779,540 | | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | 13,049 | | LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | 13,197 | | | |
| Per-ADA Change Over Prior Year | | | | 8.15% | 983 | | | Per-ADA Change Over Prior Year | | | | 1.13% | 148 | | | | |
| Basic Aid Status (school districts only) | | | | | | Non-Basic Aid | | Basic Aid Status (school districts only) | | | | | | Non-Basic Aid | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | | | | | | | |
| | | | | Increase | | 2023-24 | | | | | | Increase | | 2024-25 | | | |
| State Aid | | | | -3.30% | (1,317,189) | \$ 38,565,147 | | State Aid | | | | 0.16% | 60,953 | \$ 38,626,100 | | | |
| Education Protection Account | | | | | | 12,924,388 | | Education Protection Account | | | | | | 12,924,823 | | | |
| Property Taxes Net of In-Lieu Transfers | | | | 5.17% | 2,469,891 | 50,229,329 | | Property Taxes Net of In-Lieu Transfers | | | | 0.00% | (712) | 50,228,617 | | | |
| Charter In-Lieu Taxes | | | | 0.00% | - | - | | Charter In-Lieu Taxes | | | | 0.00% | - | - | | | |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | 1.21% | 1,152,702 | \$ 101,718,864 | | Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | | 0.06% | 60,241 | \$ 101,779,540 | | | |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | v.25.2 | | CY1 | | v.25.2 | | CY2 | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|---------------------|----|----------------------|----------------|-------------------------------|----------|---------------------|----|----------------------|----|-------------------------------|----------|--------------|------------|----------------|-----------|---------------|-----------|------------|---|--------------|-------------|---------------|----|----------------|---|---|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | | 2025-26 | | 2026-27 | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | COLA & Augmentation | | Base Grant Proration | | Unduplicated Pupil Percentage | | | | | | | | | | | | | | | | |
| Calculation Factors | | | | | | | | | | 2.93% | | 0.00% | | 27.12% | | 27.12% | | 3.08% | | 0.00% | | 27.08% | | 27.08% | | | | | | | | | | | | |
| Current Year | | | | | | | | | | ADA | | Base | | Grade Span | | Supplemental | | Concentration | | Total | | Current Year | | ADA | | Base | | Grade Span | | Supplemental | | Concentration | | Total | | |
| Grades TK-3 | | | | | | | | | | - | \$ | 10,319 | \$ | 1,073 | \$ | 618 | \$ | - | \$ | - | - | \$ | 10,637 | \$ | 1,106 | \$ | 636 | \$ | - | \$ | - | - | \$ | - | | |
| Grades 4-6 | | | | | | | | | | - | | 10,475 | | | | 568 | | - | | - | | 10,798 | | | | 585 | | - | | - | | - | | - | | |
| Grades 7-8 | | | | | | | | | | - | | 10,785 | | | | 585 | | - | | - | | 11,117 | | | | 602 | | - | | - | | - | | - | | |
| Grades 9-12 | | | | | | | | | | 7,663.87 | | 12,500 | | 325 | | 696 | | - | | - | | 7,672.87 | | 12,885 | | 335 | | 716 | | - | | - | | 106,929,079 | | |
| Subtract Necessary Small School ADA and Funding | | | | | | | | | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | | |
| Total Base, Supplemental, and Concentration Grant | | | | | | | | | | | \$ | 95,798,375 | \$ | 2,490,758 | \$ | 5,331,203 | \$ | - | \$ | 103,620,336 | | \$ | 98,864,930 | \$ | 2,570,411 | \$ | 5,493,738 | \$ | - | \$ | 106,929,079 | | - | | - | |
| NSS Allowance | | | | | | | | | | | | - | | | | | | | | | | - | | | | | | | | | | | | | | |
| TOTAL BASE | | | | | | | | | | 7,663.87 | \$ | 95,798,375 | \$ | 2,490,758 | \$ | 5,331,203 | \$ | - | \$ | 103,620,336 | 7,672.87 | \$ | 98,864,930 | \$ | 2,570,411 | \$ | 5,493,738 | \$ | - | \$ | 106,929,079 | | | | | |
| ADD ONS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 148,459 | | |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 215,113 | | |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transitional Kindergarten (Commencing 2022-23) | | | | | | | | | | TK ADA | - | | TK Add-on rate | \$ | 3,167.00 | | - | | - | | TK ADA | - | | TK Add-on rate | \$ | 3,265.00 | | - | | - | | - | | - | | - |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement Before Adjustments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 103,983,908 | | |
| Miscellaneous Adjustments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 103,983,908 | | |
| Local Revenue (including RDA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education Protection Account Entitlement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MINIMUM STATE AID CALCULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 12-13 Rate | | 2025-26 ADA | | N/A | | | | | | 12-13 Rate | | 2026-27 ADA | | N/A | | | | | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | | | | | | | | \$ 6,057.84 | | 7,663.87 | | \$ 46,426,498 | | | | | | \$ 6,057.84 | | 7,672.87 | | \$ 46,481,019 | | | | | | | | | | |
| 2012-13 NSS Allowance (deficit) | | | | | | | | | | | | \$ - | | | | | | | | | | \$ - | | | | | | | | | | | | | | |
| Minimum State Aid Adjustments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Less Current Year Property Taxes/In-Lieu | | | | | | | | | | | | | | | | (50,228,190) | | | | | | | | (50,228,270) | | | | | | | | | | | | |
| Less Education Protection Account Entitlement | | | | | | | | | | | | | | | | | | (13,198,151) | | | | | | | | (13,951,988) | | | | | | | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | | | | | | | | | | | \$ - | | | | | | | | | | \$ - | | | | | | | | | | |
| Categorical Minimum State Aid | | | | | | | | | | | | | | | | 4,047,548 | | | | | | | | | | 4,047,548 | | | | | | | | | | |
| Charter School Categorical Block Grant adjusted for ADA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | | | | | | | | | | | \$ 4,047,548 | | | | | | | | | | \$ 4,047,548 | | | | | | | | | | |
| Proration Factor | | | | | | | | | | | | | | | | | | 0.00% | | | | | | | | | | 0.00% | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | | | | | | | | \$ 4,047,548 | | | | | | | | | | \$ 4,047,548 | | | | | | | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid plus Property Taxes including RDA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offset | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Prior to Offset | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Minimum State Aid with Offset | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid Before Additional State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ADDITIONAL STATE AID | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Change Over Prior Year | | | | | | | | | | | | 2.17% | | 2,204,368 | | | | | | | | | | 3.19% | | 3,315,368 | | | | | | | | | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | | | | | | | | | | | 13,568 | | | | | | | | | | | | 13,984 | | | | | | | | |
| Per-ADA Change Over Prior Year | | | | | | | | | | | | 2.81% | | 371 | | | | | | | | | | | | 416 | | | | | | | | | | |
| Basic Aid Status (school districts only) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | |
|---|------------------------|--------------------------------------|------------------------|--------------------------------------|------------------------|---------------|---------------|---------------|---------------|---------------|
| EDUCATION PROTECTION ACCOUNT | | | | | | | | | | |
| | Calculated* 2021-22 | CDE P-2 Certification* 2022-23 | Calculated* 2022-23 | CDE P-2 Certification* 2023-24 | Calculated* 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | | | | | | | | |
| A-1 Total ADA for EPA Minimum | 7,905.47 | 7,891.08 | 7,893.04 | 7,794.64 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| A-2 Minimum Funding per ADA | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 |
| A-3 EPA Minimum Funding (A-1 * A-2) | \$ 1,581,094 | \$ 1,578,216 | \$ 1,578,608 | \$ 1,558,928 | \$ 1,559,020 | \$ 1,542,508 | \$ 1,532,774 | \$ 1,534,574 | \$ 1,536,484 | \$ 1,536,484 |
| EPA PROPORTIONATE SHARE CAP | | | | | | | | | | |
| B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22) | \$ 6,974.71 | | \$ 7,432.25 | \$ 8,043.18 | \$ 8,043.18 | \$ 8,129.24 | \$ 8,216.22 | \$ 8,304.13 | \$ 8,392.98 | \$ 8,482.78 |
| B4, B8 Current Year Funded ADA, excluding NSS | 7,905.47 | | 7,893.04 | 7,794.64 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22) | 50.76 | | 54.09 | 58.54 | 58.54 | 59.17 | 59.80 | 60.44 | 61.09 | 61.74 |
| B-12 Current Year Funded ADA, including NSS | 7,905.47 | | 7,893.04 | 7,794.64 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| B9-B13 Adjusted Total Revenue Limit | \$ 55,539,643 | | \$ 59,089,982 | \$ 63,149,991 | \$ 63,153,717 | \$ 63,153,440 | \$ 63,426,341 | \$ 64,180,258 | \$ 64,947,716 | \$ 65,642,592 |
| B10,B14 Current Year Adjusted NSS Allowance | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$ 55,539,643 | \$ 59,075,308 | \$ 59,089,982 | \$ 63,149,991 | \$ 63,153,717 | \$ 63,153,440 | \$ 63,426,341 | \$ 64,180,258 | \$ 64,947,716 | \$ 65,642,592 |
| B-17 Local Revenue/In-Lieu of Property Taxes | \$ 42,464,756 | \$ 46,330,138 | \$ 47,759,438 | \$ 50,586,033 | \$ 50,229,329 | \$ 50,228,617 | \$ 50,228,190 | \$ 50,228,270 | \$ 50,228,354 | \$ 50,228,354 |
| B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0) | \$ 13,074,887 | \$ 12,745,170 | \$ 11,330,544 | \$ 12,563,958 | \$ 12,924,388 | \$ 12,924,823 | \$ 13,198,151 | \$ 13,951,988 | \$ 14,719,362 | \$ 15,414,238 |
| EPA PROPORTIONATE SHARE | | | | | | | | | | |
| C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | \$55,539,643 | \$59,075,308 | \$59,089,982 | \$63,149,991 | \$63,153,717 | \$63,153,440 | \$63,426,341 | \$64,180,258 | \$64,947,716 | \$65,642,592 |
| C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) | | 12.74780911% | | 21.98880689% | | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% |
| C-3 EPA Proportionate Share (C-1 * C-2) | \$ 41,861,100 | \$ 7,530,807 | \$ 7,591,964 | \$ 13,885,930 | \$ 13,886,749 | \$ 13,886,688 | \$ 13,946,696 | \$ 14,112,473 | \$ 14,281,228 | \$ 14,434,023 |
| EPA ENTITLEMENT | | | | | | | | | | |
| D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3) | \$ 13,074,887 | \$ 7,530,807 | \$ 7,591,964 | \$ 12,563,958 | \$ 12,924,388 | \$ 12,924,823 | \$ 13,198,151 | \$ 13,951,988 | \$ 14,281,228 | \$ 14,434,023 |
| D-2 Miscellaneous Adjustments** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| D-3 Adjusted EPA Entitlement (D-1 + D-2) | 13,074,887 | 7,530,807 | 7,591,964 | 12,563,958 | 12,924,388 | 12,924,823 | 13,198,151 | 13,951,988 | 14,281,228 | 14,434,023 |
| D-4 Prior Year Annual Adjustment | (56,070) | \$(530,735) | (530,735) | \$ 61,157 | 61,157 | 360,430 | | | | |
| D-5 P2 Entitlement Net of PY Adjustment | 13,018,817 | \$ 7,000,072 | 7,061,229 | \$ 12,625,115 | 12,985,545 | 13,285,253 | 13,198,151 | 13,951,988 | 14,281,228 | 14,434,023 |
| C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification) | 75.37156903% | 12.84814107% | 12.84814107% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% | 21.98880689% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | | \$ 7,591,964 | | \$ 12,924,388 | | 12,924,823 | 13,198,151 | 13,951,988 | 14,281,228 | 14,434,023 |

*CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of is an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | |
|---|------------|-------------|-------------|-------------|--------------|--------------|--------------|------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| General Assumptions | | | | | | | | |
| COLA & Augmentation | 5.07% | 13.26% | 8.22% | 1.07% | 2.93% | 3.08% | 3.30% | 3.29% |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Student Assumptions: | | | | | | | | |
| Enrollment Count | 8,347 | 8,274 | 8,273 | 8,283 | 8,293 | 8,303 | 8,313 | 8,323 |
| Unduplicated Pupil Count (UPC) | 2,199 | 2,385 | 2,246 | 2,246 | 2,246 | 2,246 | 2,246 | 2,246 |
| Unduplicated Pupil Percentage (UPP) | 28.93% | 27.72% | 27.44% | 27.70% | 27.12% | 27.08% | 27.05% | 27.02% |
| Current Year LCFF Average Daily Attendance (ADA) | 7,898.88 | 7,607.96 | 7,645.38 | 7,654.87 | 7,663.87 | 7,672.87 | 7,682.42 | 54.87 |
| Funded LCFF ADA | 7,905.47 | 7,893.04 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| LCFF ADA Funding Method | Prior Year | 3PY Average | 3PY Average | 3PY Average | Current Year | Current Year | Current Year | Prior Year |
| Current Year Necessary Small School (NSS) ADA | - | - | - | - | - | - | - | - |
| Funded NSS ADA | - | - | - | - | - | - | - | - |
| NSS ADA Funding Method(s) | | | | | | | | |

Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual)

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|--|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| LCFF Entitlement Summary | | | | | | | | |
| Base Grant | \$77,489,417 | \$87,628,530 | \$93,658,127 | \$93,661,086 | \$95,798,375 | \$98,864,930 | \$102,253,010 | \$105,617,910 |
| Grade Span Adjustment | 2,015,895 | 2,281,089 | 2,432,071 | 2,437,162 | 2,490,758 | 2,570,411 | 2,658,118 | 2,742,624 |
| <i>Adjusted Base Grant</i> | \$79,505,312 | \$89,909,619 | \$96,090,198 | \$96,098,248 | \$98,289,133 | \$101,435,341 | \$104,911,128 | \$108,360,534 |
| Supplemental Grant | 4,600,177 | 4,984,589 | 5,273,430 | 5,323,843 | 5,331,203 | 5,493,738 | 5,675,692 | 5,855,803 |
| Concentration Grant | - | - | - | - | - | - | - | - |
| Total Base, Supplemental and Concentration Grant | \$84,105,489 | \$94,894,208 | \$101,363,628 | \$101,422,091 | \$103,620,336 | \$106,929,079 | \$110,586,820 | \$114,216,337 |
| Allowance: Necessary Small School | - | - | - | - | - | - | - | - |
| Add-on: Targeted Instructional Improvement Block Grant | 148,459 | 148,459 | 148,459 | 148,459 | 148,459 | 148,459 | 148,459 | 148,459 |
| Add-on: Home-to-School Transportation | 191,071 | 191,071 | 206,777 | 208,990 | 215,113 | 221,738 | 229,055 | 236,591 |
| Add-on: Small School District Bus Replacement Program | - | - | - | - | - | - | - | - |
| Add-on: Economic Recovery Target | - | - | - | - | - | - | - | - |
| Add-on: Transitional Kindergarten | - | - | - | - | - | - | - | - |
| Total Allowance and Add-On Amounts | \$339,530 | \$339,530 | \$355,236 | \$357,449 | \$363,572 | \$370,197 | \$377,514 | \$385,050 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | \$84,445,019 | \$95,233,738 | \$101,718,864 | \$101,779,540 | \$103,983,908 | \$107,299,276 | \$110,964,334 | \$114,601,387 |
| Miscellaneous Adjustments | - | - | - | - | - | - | - | - |
| Total LCFF Entitlement (excludes Additional State Aid) | \$ 84,445,019 | \$ 95,233,738 | \$ 101,718,864 | \$ 101,779,540 | \$ 103,983,908 | \$ 107,299,276 | \$ 110,964,334 | \$ 114,601,387 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | \$ 10,682 | \$ 12,066 | \$ 13,049 | \$ 13,197 | \$ 13,568 | \$ 13,984 | \$ 14,444 | \$ 14,917 |
| Additional State Aid | - | - | - | - | - | - | - | - |
| Total LCFF Entitlement with Additional State Aid | 84,445,019 | 95,233,738 | 101,718,864 | 101,779,540 | 103,983,908 | 107,299,276 | 110,964,334 | 114,601,387 |
| LCFF Sources Summary | | | | | | | | |
| Funding Source Summary | | | | | | | | |
| Local Revenue and In-Lieu of Property Taxes (net for school districts) | \$ 42,464,756 | \$ 47,759,438 | \$ 50,229,329 | \$ 50,228,617 | \$ 50,228,190 | \$ 50,228,270 | \$ 50,228,354 | \$ 50,228,354 |
| Education Protection Account Entitlement (includes \$200/minimum per ADA) | \$ 13,074,887 | \$ 7,591,964 | \$ 12,924,388 | \$ 12,924,823 | \$ 13,198,151 | \$ 13,951,988 | \$ 14,281,228 | \$ 14,434,023 |
| Net State Aid (excludes Additional State Aid) | \$ 28,905,376 | \$ 39,882,336 | \$ 38,565,147 | \$ 38,626,100 | \$ 40,557,567 | \$ 43,119,018 | \$ 46,454,752 | \$ 49,939,010 |
| Additional State Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 84,445,019 | \$ 95,233,738 | \$ 101,718,864 | \$ 101,779,540 | \$ 103,983,908 | \$ 107,299,276 | \$ 110,964,334 | \$ 114,601,387 |
| Funding Source by Resource-Object | | | | | | | | |
| State Aid (Resource Code 0000, Object Code 8011) | \$ 28,905,376 | \$ 39,882,336 | \$ 38,565,147 | \$ 38,626,100 | \$ 40,557,567 | \$ 43,119,018 | \$ 46,454,752 | \$ 49,939,010 |
| EPA, Current Year (Resource 1400, Object Code 8012) | \$ 13,074,887 | \$ 7,591,964 | \$ 12,924,388 | \$ 12,924,823 | \$ 13,198,151 | \$ 13,951,988 | \$ 14,281,228 | \$ 14,434,023 |
| (P-2 plus Current Year Accrual) | | | | | | | | |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) | \$ (56,070) | \$ (530,735) | \$ 61,157 | \$ 360,430 | \$ - | \$ - | \$ - | \$ - |
| (P-A less Prior Year Accrual) | | | | | | | | |
| Property Taxes (Object 8021 to 8089) | \$ 42,548,408 | \$ 47,850,366 | \$ 50,295,886 | \$ 50,295,886 | \$ 50,295,886 | \$ 50,295,886 | \$ 50,295,886 | \$ 50,295,886 |
| In-Lieu of Property Taxes (Object Code 8096) | (83,652) | (90,928) | (66,557) | (67,269) | (67,696) | (67,616) | (67,532) | (67,532) |
| Entitlement and Source Reconciliation | | | | | | | | |
| Basic Aid/Excess Tax District Status | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |
| Total LCFF Entitlement | \$ 84,445,019 | \$ 95,233,738 | \$ 101,718,864 | \$ 101,779,540 | \$ 103,983,908 | \$ 107,299,276 | \$ 110,964,334 | \$ 114,601,387 |
| Additional State Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess Taxes before Minimum State Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Funding Sources | \$ 84,445,019 | \$ 95,233,738 | \$ 101,718,864 | \$ 101,779,540 | \$ 103,983,908 | \$ 107,299,276 | \$ 110,964,334 | \$ 114,601,387 |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | | | | | | | |
|---|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|-------------|---------|-------------|---------|-------------|
| | 2021-22 | | 2022-23 | | 2023-24 | | 2024-25 | | 2025-26 | | 2026-27 | | 2027-28 | | 2028-29 | |
| LCAP Percentage to Increase or Improve Services Calculation | | | | | | | | | | | | | | | | |
| Base Grant (Excludes add-ons for TIIG & Transportation) | \$ | 79,505,312 | \$ | 89,909,619 | \$ | 96,090,198 | \$ | 96,098,248 | \$ | 98,289,133 | \$ | 101,435,341 | \$ | 104,911,128 | \$ | 108,360,534 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ | 4,600,177 | \$ | 4,984,589 | \$ | 5,273,430 | \$ | 5,323,843 | \$ | 5,331,203 | \$ | 5,493,738 | \$ | 5,675,692 | \$ | 5,855,803 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Percentage to Increase or Improve Services | | 5.79% | | 5.54% | | 5.49% | | 5.54% | | 5.42% | | 5.42% | | 5.41% | | 5.40% |

| Liberty Union High (61721) - 23-24 Unaudited Actuals (Annual Accrual) | | | | | | | | | | | | | | | | | |
|---|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|--|
| | | 2021-22 | | 2022-23 | | 2023-24 | | 2024-25 | | 2025-26 | | 2026-27 | | 2027-28 | | 2028-29 | |
| PER-ADA FUNDING LEVELS | | | | | | | | | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | | | | | | | | |
| Grades TK-3 | \$ | 9,451.98 | \$ | 10,680.00 | \$ | 11,551.99 | \$ | 11,681.17 | \$ | 12,009.90 | \$ | 12,379.00 | \$ | 12,787.29 | \$ | 13,207.12 | |
| Grades 4-6 | \$ | 8,690.32 | \$ | 9,819.81 | \$ | 10,621.59 | \$ | 10,740.81 | \$ | 11,043.16 | \$ | 11,382.82 | \$ | 11,757.43 | \$ | 12,143.59 | |
| Grades 7-8 | \$ | 8,947.38 | \$ | 10,111.12 | \$ | 10,935.94 | \$ | 11,058.48 | \$ | 11,369.98 | \$ | 11,719.10 | \$ | 12,105.28 | \$ | 12,503.02 | |
| Grades 9-12 | \$ | 10,638.90 | \$ | 12,022.52 | \$ | 13,003.51 | \$ | 13,150.28 | \$ | 13,520.63 | \$ | 13,936.00 | \$ | 14,394.79 | \$ | 14,867.23 | |
| Base Grants | | | | | | | | | | | | | | | | | |
| Grades TK-3 | \$ | 8,093 | \$ | 9,166 | \$ | 9,919 | \$ | 10,025 | \$ | 10,319 | \$ | 10,637 | \$ | 10,988 | \$ | 11,350 | |
| Grades 4-6 | \$ | 8,215 | \$ | 9,304 | \$ | 10,069 | \$ | 10,177 | \$ | 10,475 | \$ | 10,798 | \$ | 11,154 | \$ | 11,521 | |
| Grades 7-8 | \$ | 8,458 | \$ | 9,580 | \$ | 10,367 | \$ | 10,478 | \$ | 10,785 | \$ | 11,117 | \$ | 11,484 | \$ | 11,862 | |
| Grades 9-12 | \$ | 9,802 | \$ | 11,102 | \$ | 12,015 | \$ | 12,144 | \$ | 12,500 | \$ | 12,885 | \$ | 13,310 | \$ | 13,748 | |
| Grade Span Adjustment | | | | | | | | | | | | | | | | | |
| Grades TK-3 | \$ | 842 | \$ | 953 | \$ | 1,032 | \$ | 1,043 | \$ | 1,073 | \$ | 1,106 | \$ | 1,143 | \$ | 1,180 | |
| Grades 9-12 | \$ | 255 | \$ | 289 | \$ | 312 | \$ | 316 | \$ | 325 | \$ | 335 | \$ | 346 | \$ | 357 | |
| Supplemental Grant | | 20% | | 20% | | 20% | | 20% | | 20% | | 20% | | 20% | | 20% | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | | | | | | | | | |
| Grades TK-3 | \$ | 1,787 | \$ | 2,024 | \$ | 2,190 | \$ | 2,214 | \$ | 2,278 | \$ | 2,349 | \$ | 2,426 | \$ | 2,506 | |
| Grades 4-6 | \$ | 1,643 | \$ | 1,861 | \$ | 2,014 | \$ | 2,035 | \$ | 2,095 | \$ | 2,160 | \$ | 2,231 | \$ | 2,304 | |
| Grades 7-8 | \$ | 1,692 | \$ | 1,916 | \$ | 2,073 | \$ | 2,096 | \$ | 2,157 | \$ | 2,223 | \$ | 2,297 | \$ | 2,372 | |
| Grades 9-12 | \$ | 2,011 | \$ | 2,278 | \$ | 2,465 | \$ | 2,492 | \$ | 2,565 | \$ | 2,644 | \$ | 2,731 | \$ | 2,821 | |
| Actual - 1.00 ADA, Local UPP as follows: | | 28.93% | | 27.72% | | 27.44% | | 27.70% | | 27.12% | | 27.08% | | 27.05% | | 27.02% | |
| Grades TK-3 | \$ | 517 | \$ | 561 | \$ | 601 | \$ | 613 | \$ | 618 | \$ | 636 | \$ | 656 | \$ | 677 | |
| Grades 4-6 | \$ | 475 | \$ | 516 | \$ | 553 | \$ | 564 | \$ | 568 | \$ | 585 | \$ | 603 | \$ | 623 | |
| Grades 7-8 | \$ | 489 | \$ | 531 | \$ | 569 | \$ | 580 | \$ | 585 | \$ | 602 | \$ | 621 | \$ | 641 | |
| Grades 9-12 | \$ | 582 | \$ | 632 | \$ | 677 | \$ | 690 | \$ | 696 | \$ | 716 | \$ | 739 | \$ | 762 | |
| Concentration Grant (>55% population) | | 65% | | 65% | | 65% | | 65% | | 65% | | 65% | | 65% | | 65% | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | | | | | | | | | |
| Grades TK-3 | \$ | 5,808 | \$ | 6,577 | \$ | 7,118 | \$ | 7,194 | \$ | 7,405 | \$ | 7,633 | \$ | 7,885 | \$ | 8,145 | |
| Grades 4-6 | \$ | 5,340 | \$ | 6,048 | \$ | 6,545 | \$ | 6,615 | \$ | 6,809 | \$ | 7,019 | \$ | 7,250 | \$ | 7,489 | |
| Grades 7-8 | \$ | 5,498 | \$ | 6,227 | \$ | 6,739 | \$ | 6,811 | \$ | 7,010 | \$ | 7,226 | \$ | 7,465 | \$ | 7,710 | |
| Grades 9-12 | \$ | 6,537 | \$ | 7,404 | \$ | 8,013 | \$ | 8,099 | \$ | 8,336 | \$ | 8,593 | \$ | 8,876 | \$ | 9,168 | |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | 0.0000% | | 0.0000% | | 0.0000% | | 0.0000% | | 0.0000% | | 0.0000% | | 0.0000% | | 0.0000% | |
| Grades TK-3 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Grades 4-6 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Grades 7-8 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Grades 9-12 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students

in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Local Property Taxes (w/out RDA) | \$ 41,261,011 | \$ 45,745,795 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 | \$ 48,329,207 |
| District LCFF ADA | 7,905.47 | 7,893.04 | 7,795.10 | 7,712.54 | 7,663.87 | 7,672.87 | 7,682.42 | 7,682.42 |
| Total Charter LCFF ADA | 16.06 | 15.72 | 10.75 | 10.75 | 10.75 | 10.75 | 10.75 | 10.75 |
| Total LCFF ADA | 7,921.53 | 7,908.76 | 7,805.85 | 7,723.29 | 7,674.62 | 7,683.62 | 7,693.17 | 7,693.17 |
| Property Taxes per ADA | \$ 5,208.72 | \$ 5,784.19 | \$ 6,191.41 | \$ 6,257.59 | \$ 6,297.28 | \$ 6,289.90 | \$ 6,282.09 | \$ 6,282.09 |
| Funding Method: | | | | | | | | |
| Property Taxes per ADA | \$ - | \$ - | \$ 66,557 | \$ 67,269 | \$ 67,696 | \$ 67,616 | \$ 67,532 | \$ 67,532 |
| LCFF Funding per ADA | - | - | - | - | - | - | - | - |
| Alternative Calculation | - | - | - | - | - | - | - | - |
| Certified In-Lieu Taxes | 83,652 | 90,928 | - | - | - | - | - | - |
| In-Lieu of Property Tax Transfer Total | \$ 83,652 | \$ 90,928 | \$ 66,557 | \$ 67,269 | \$ 67,696 | \$ 67,616 | \$ 67,532 | \$ 67,532 |

Prior Year Basic Aid Status Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid

| | | | | | | | | | |
|---|--------------------------------------|------|------|------------|------------|------------|------------|------------|------------|
| 1 | Opportunity Academy | \$ - | \$ - | \$ 6,191 | \$ 6,258 | \$ 6,297 | \$ 6,290 | \$ 6,282 | \$ 6,282 |
| | ADA | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ 6,191 | \$ 6,258 | \$ 6,297 | \$ 6,290 | \$ 6,282 | \$ 6,282 |
| | 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ 12,327 | \$ 12,460 | \$ 12,825 | \$ 13,220 | \$ 13,656 | \$ 14,105 |
| 2 | Golden Gate Community Charter | \$ - | \$ - | \$ 53,246 | \$ 53,815 | \$ 54,157 | \$ 54,093 | \$ 54,026 | \$ 54,026 |
| | ADA | - | - | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 |
| | 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ 53,246 | \$ 53,815 | \$ 54,157 | \$ 54,093 | \$ 54,026 | \$ 54,026 |
| | 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ 106,012 | \$ 107,156 | \$ 110,295 | \$ 113,692 | \$ 117,442 | \$ 121,303 |
| 3 | Venture Academy | \$ - | \$ - | \$ 7,120 | \$ 7,196 | \$ 7,242 | \$ 7,233 | \$ 7,224 | \$ 7,224 |
| | ADA | - | - | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 | 1.15 |
| | 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ 7,120 | \$ 7,196 | \$ 7,242 | \$ 7,233 | \$ 7,224 | \$ 7,224 |
| | 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ 14,176 | \$ 14,329 | \$ 14,749 | \$ 15,203 | \$ 15,704 | \$ 16,221 |
| 4 | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - | - | - | - | - |
| | 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | ADA | - | - | - | - | - | - | - | - |
| | 1 In-Lieu at Property tax/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 2 In-Lieu at LCFF Adj Base grant/ADA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |