	Franklin - Mcl	Kinley School Di	strict	
	Unaudited	Actuals 2023-24		
		Un Resticted	Restricted	Total
		General Fund	General	General
		010-040	Fund	Fund
	Revenue			
8010-8099	LCFF/Property Tax	32,681,842	-	32,681,842
8100-8299	Federal Revenue	13,123	2,916,416	2,929,539
8300-8599	State Revenue	904,212	4,467,480	5,371,692
8600-8799	Local Revenue	1,644,879	1,215,094	2,859,972
8930-8979	Other Sources	-		_
	Total Revenue	35,244,056	8,598,990	43,843,045
	Expenditures			
1000-1999	Certificated Salaries	11,391,654	3,701,228	15,092,883
2000-2999	Classified Salaries	3,127,793	1,515,464	4,643,257
3000-3999	Employee Benefits	5,190,921	2,461,052	7,651,973
4000-4999	Books & Supplies	701,618	1,429,297	2,130,915
5000-5999	Services and Other Operating Expenditures	2,736,511	3,533,093	6,269,604
6000-6999	Capital Outlay	76,615	51,197	127,812
7100-7299	Other Outgo	580,921	232,156	813,077
7300-7399	Direct/Indirect Costs	(159,547)	131,858	(27,690
		_		-
	Total Expenditures	23,646,487	13,055,345	36,701,832
	Revenue over Expenditures	11,597,569	(4,456,355)	7,141,214
	Fund Balances	11,577,507	(4,430,333)	7,171,217
	Beginning Balance	9,822,785	7,835,828	17,658,613
	a) Nonspendable			17,000,010
	Revolving Cash	7,740		7,740
	Stores Inventory	7,7.10		
	Prepaid Expenditures			_
	b) Restricted		8,763,442	8,763,442
	c) Committed	4,500,000	-, 23,	4,500,000
	d) Assigned	2,274,125		2,274,125
	e) Unassigned/Unappropriated			, : -j= =
	3% Reserve for Economic Uncertainties	1,101,055		1,101,055
	Unassigned/Unappropriated amount	8,153,465		8,153,465
	Ending Balance	16,036,385	8,763,442	24,799,827

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

39 68544 0000000 Form CA E8APEUPW4B(2023-24)

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.

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) CEA Deficiency Amount	60.77%
districts or future apportionments may be affected. (EC 41372)	20.00

CEA Deficiency Amount	***
	\$0.00
Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
compensation percentage - see Form CEA for further details.	
Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
MOE Deficiency Percentage - Based on Total Expenditures	0.00%
MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
Adjusted Appropriations Limit	\$26,479,879.39
Appropriations Subject to Limit	\$26,479,879.39
These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
Limit pursuant to Government Code Section 7906 and EC 42132.	
Preliminary Proposed Indirect Cost Rate	5.18%
Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	
	compensation percentage - see Form CEA for further details. 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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA Adjustments to Appropriations Limit Per Government Code Section 7902.1 Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. Preliminary Proposed Indirect Cost Rate

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals School District Certification

39 68544 0000000 Form CA E8APEUPW4B(2023-24)

UNAUDITED ACTU	AL FINANCIAL REPORT:		
To the County Supe	rintendent of Schools:		
	D ACTUAL FINANCIAL REPORT. This report was preport the governing board of the school district pursuant to	pared in accordance with Education Code Section 41010 and is hereby to Education Code Section 42100.	
Signed:		Date of Meeting: Sep 10, 2024	
	Clerk / Secretary of the Governing Board		
	(Original signature required)		
To the Superintende	nt of Public Instruction:		
2023-24 UNAUDITE to Education Code S		n verified for accuracy by the County Superintendent of Schools pursuant	
Signed:		Date:	
	County Superintendent/Designee		
	(Original signature required)		
For additional inform	nation on the unaudited actual reports, please contact:		
For County Office of	of Education:	For School District:	
Nicole Lorenz		Jim Bridges	
Name		Name	
Division Director, D	istrict Business Services	Superintendent	
Title		Title	
209-468-9038		(209) 836-3388	
Telephone		Telephone	
nlorenz@sjcoe.net		jbridges@jsdtracy.com	
E-mail Address		E-mail Address	

an Joaquin County				penditures by Object	•			E8APEU	PW4B(2023-
			202	23-24 Unaudited Actua	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	32,681,842.48	0.00	32,681,842.48	34,716,771.00	0.00	34,716,771.00	6.2
2) Federal Revenue		8100-8299	13,122.83	2,916,416.09	2,929,538.92	10,504.00	2,677,595.00	2,688,099.00	-8.2
Other State Revenue Other Lead Revenue		8300-8599 8600-8799	904,212.05	4,467,479.80	5,371,691.85	535,989.00	3,756,103.00	4,292,092.00	-20.1
4) Other Local Revenue 5) TOTAL, REVENUES		8000-8799	1,644,878.59	1,215,093.65	2,859,972.24	506,120.00 35,769,384.00	883,952.00	1,390,072.00	-51.4
			35,244,055.95	8,598,989.54	43,843,045.49	35,769,384.00	7,317,650.00	43,087,034.00	-1.7
B. EXPENDITURES 1) Certificated Salaries		1000-1999	11,391,654.42	3,701,228.11	15,092,882.53	15,507,815.00	3,234,832.00	18,742,647.00	24.2
2) Classified Salaries		2000-2999	3,127,793.43	1,515,463.80	4,643,257.23	4,020,472.00	1,784,456.00	5,804,928.00	25.0
3) Employ ee Benefits		3000-3999	5,190,921.21	2,461,051.97	7,651,973.18	6,497,897.00	2,658,157.00	9,156,054.00	19.7
4) Books and Supplies		4000-4999	701,618.43	1,429,296.76	2,130,915.19	1,368,378.00	3,774,301.00	5,142,679.00	141.3
5) Services and Other Operating Expenditures		5000-5999	2,736,511.20	3,533,092.87	6,269,604.07	4,232,095.00	2,157,722.00	6,389,817.00	1.9
6) Capital Outlay		6000-6999	76,614.92	51,197.40	127,812.32	85,350.00	146,227.00	231,577.00	81.2
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	580,921.00	232,156.00	813,077.00	609,385.00	199,562.00	808,947.00	-0.5
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(159,547.48)	131,857.88	(27,689.60)	(67,918.00)	32,918.00	(35,000.00)	26.4
9) TOTAL, EXPENDITURES			23,646,487.13	13,055,344.79	36,701,831.92	32,253,474.00	13,988,175.00	46,241,649.00	26.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,597,568.82	(4,456,355.25)	7,141,213.57	3,515,910.00	(6,670,525.00)	(3,154,615.00)	-144.2
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,213,600.05	927,613.52	7,141,213.57	(2,539,828.00)	(614,787.00)	(3,154,615.00)	-144.2
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,059,249.86	7,835,828.33	17,895,078.19	16,036,384.91	8,763,441.85	24,799,826.76	38.6
b) Audit Adjustments		9793	(236,465.00)	0.00	(236,465.00)	0.00	0.00	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			9,822,784.86	7,835,828.33	17,658,613.19	16,036,384.91	8,763,441.85	24,799,826.76	40.4
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			9,822,784.86	7,835,828.33	17,658,613.19	16,036,384.91	8,763,441.85	24,799,826.76	40.4
2) Ending Balance, June 30 (E + F1e)			16,036,384.91	8,763,441.85	24,799,826.76	13,496,556.91	8,148,654.85	21,645,211.76	-12.7
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	7,740.00	0.00	7,740.00	7,140.00	0.00	7,140.00	-7.8
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	8,763,441.85	8,763,441.85	0.00	8,148,654.85	8,148,654.85	-7.0
c) Committed									
Stabilization Arrangements		9750	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00	-100.0
Other Commitments		9760	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	N
d) Assigned Other Assignments		0790	2 274 424 64	0.00	2,274,124.64	1 722 077 00	0.00	1 722 077 00	-23.8
Other Assignments MAA Res. 0075	0000	9780 9780	2,274,124.64 172,539.95	0.00	172,539.95	1,733,077.00	0.00	1,733,077.00 0.00	-23.8
Lottery	0000	9780	1,368,759.69		1,368,759.69			0.00	
Instructional Materials Res. 0013	0000	9780	732,825.00		732,825.00			0.00	
State Lottery	0000	9780			0.00	732,825.00		732, 825.00	
Unrestricted Instructional Materials	0000	9780			0.00	840,835.00		840, 835.00	
MAA	0000	9780			0.00	159,417.00		159,417.00	
e) Unassigned/Unappropriated		9789	1,101,054.96	0.00	1,101,054.96	1,387,249.00	0.00	1,387,249.00	26.0
Reserve for Economic Uncertainties			8 153 465 34	0.00	8 453 465 34	7 960 000 04	0.00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	8,153,465.31	0.00	8,153,465.31	7,869,090.91	0.00	7,869,090.91	-3.
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount			8,153,465.31	0.00	8,153,465.31	7,869,090.91	0.00	7,869,090.91	-3.:
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS			8,153,465.31 16,084,357.09	7,155,601.47	8,153,465.31 23,239,958.56	7,869,090.91	0.00	7,869,090.91	-3.3
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in		9790	16,084,357.09	7,155,601.47	23,239,958.56	7,869,090.91	0.00	7,869,090.91	-3.:
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9790 9110 9111	16,084,357.09	7,155,601.47 0.00	23,239,958.56	7,869,090.91	0.00	7,869,090.91	-3.
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in		9790	16,084,357.09	7,155,601.47	23,239,958.56	7,869,090.91	0.00	7,869,090.91	-3.

			Exp	enditures by Object				E8APEU	PW4B(2023-24
			2023	3-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				•
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	624,353.78	2,247,198.77	2,871,552.55				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	27,689.60	0.00	27,689.60				
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				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,830,276.14	9,413,967.00	26,244,243.14				
H. DEFERRED OUTFLOWS OF RESOURCES			İ						
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	698,891.23	565,257.32	1,264,148.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	95,000.00	0.00	95,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	85,267.83	85,267.83				
6) TOTAL, LIABILITIES			793,891.23	650,525.15	1,444,416.38				
			755,051.25	000,020.15	1,777,910.30				
J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		9090	0.00	0.00					
			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30			40,000,004,04	0.700.444.05	04 700 000 70				
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,036,384.91	8,763,441.85	24,799,826.76				ı
LCFF SOURCES									
Principal Apportionment			40.407.004.00		40 407 004 00	40.004.000.00	0.00	40.004.000.00	45.00/
State Aid - Current Year		8011	19,427,961.00	0.00	19,427,961.00	16,331,666.00	0.00	16,331,666.00	-15.9%
Education Protection Account State Aid - Current Year		8012	4,265,220.00	0.00	4,265,220.00	9,238,570.00	0.00	9,238,570.00	116.6%
State Aid - Prior Years		8019	(57, 185.00)	0.00	(57,185.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	43,914.78	0.00	43,914.78	43,915.00	0.00	43,915.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,377,041.90	0.00	7,377,041.90	7,377,042.00	0.00	7,377,042.00	0.0%
Unsecured Roll Taxes		8042	434,019.40	0.00	434,019.40	434,019.00	0.00	434,019.00	0.0%
Prior Years' Taxes		8043	3,848.33	0.00	3,848.33	3,848.00	0.00	3,848.00	0.0%
Supplemental Taxes		8044	179,149.48	0.00	179,149.48	179,149.00	0.00	179,149.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,080,337.59	0.00	1,080,337.59	1,210,682.00	0.00	1,210,682.00	12.1%
Community Redevelopment Funds (SB			1,500,001.09	5.50	.,300,007.39	1,210,002.00	0.00	1,210,002.00	12.170
617/699/1992)		8047	22,445.00	0.00	22,445.00	0.00	0.00	0.00	-100.0%
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)									
Roy alties 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			32,776,752.48	0.00	32,776,752.48	34,818,891.00	0.00	34,818,891.00	6.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(95,000.00)		(95,000.00)	(95,000.00)		(95,000.00)	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		8096							
Taxes			90.00	0.00	90.00	(7,120.00)	0.00	(7,120.00)	-8,011.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,681,842.48	0.00	32,681,842.48	34,716,771.00	0.00	34,716,771.00	6.2%
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	379,150.00	379,150.00	0.00	279,355.00	279,355.00	-26.3%
Special Education Discretionary Grants		8182	0.00	40,857.21	40,857.21	0.00	13,562.00	13,562.00	-66.8%
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%
								-	

Page		Expenditures by Object E8APEUPW48							PW4B(2023-24)	
Part				202	3-24 Unaudited Actual	s		2024-25 Budget		
Pool	Description	Resource Codes				col. A + B			col. D + E	Column
Mart Park Annex Seek	Interagency Contracts Between LEAs		8285	13,122.83	0.00	13,122.83	10,504.00	0.00	10,504.00	-20.0%
March Policy March Mar	Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
March March Agent Agent Agent Agent Agent Agen	Title I, Part A, Basic	3010	8290		92,960.36	92,960.36		179,095.00	179,095.00	92.7%
Math	Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
The Response 400	Title II, Part A, Supporting Effective Instruction	4035			2,227.00	2,227.00		96,412.00	96,412.00	4,229.2%
Page Clarify Slower Slower Size 10 10 10 10 10 10 10 1				_						
Part										
Column		3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126,								
M CINET POTAL PREPAIRE 1079 200 2006	Career and Technical Education		8290							
1000-110000-110000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-11000-110				0.00			0.00			
Content Cont	TOTAL, FEDERAL REVENUE									
Professor Prof	OTHER STATE REVENUE									
Peter Vers	Other State Apportionments									
Second Counter Name	ROC/P Entitlement									
Comment Variable Comment Com		6360	8319		0.00	0.00		0.00	0.00	0.0%
Professional Pro	· ·									
Al Other State Apportmentile - Friedry Years — Ail Other — 1811 — 0.00 —										
Management Man										
Mail Number March										
Second Colast Membranement 6900 94, 156.00 94, 156.00 7,059.00 8,00 7,059.00 3,00 7,059.00 3,24.65. Lattery - Universited and Instructional Materials 8900 628, 427.55 328,868.47 \$54,314.02 464,863.00 103,265.00 561,050.00 2,275. Recibic Successional Presentations 8975 0,000	**	All Other								
Earliery Contract										
Tax Nation Substitution Section Section Substitution Section										
Restricted Levies - Coher Service *		0000	020,421.33	324,000.47	304,014.02	404,330.00	100,240.00	040,100.00	-32.170	
Chee Subvendentification Taxes \$77										
Pass infoxon Reversus from Site Source Site Site Site Site Site Site Site Site			8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Solutions	Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Salety (ABES) 6010 8590 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Pass-Through Revenues from									
Charter School Facility Crient	State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Acoha/Tobacco Funds	After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act 6230 8590	Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Carear FichNical Education Incentive Grant Gal87 8590										
Program		6230	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education 7210 8890 0.0 0.0 0.00 0.00 0.00 0.00 0.00		6387	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue All Other 8590 190.619.50 4,131,580.33 4,312,198.83 0.00 3,572,888.00 3,572,885.00 1-77.1% TOTAL, OTHER STATE REVENUE 904,212.05 4,467,479.80 5,371,691.85 535,989.00 3,758,103.00 4,282,092.00 2-20.1% OTHER LOCAL REVENUE OTHER LOCAL Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	=	7210	8590							
TOTAL OTHER STATE REVENUE	Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Other Local Revenue County and District Taxes 8615 0.00 <t< td=""><td>All Other State Revenue</td><td>All Other</td><td>8590</td><td>180,619.50</td><td>4,131,580.33</td><td>4,312,199.83</td><td>0.00</td><td>3,572,858.00</td><td>3,572,858.00</td><td>-17.1%</td></t<>	All Other State Revenue	All Other	8590	180,619.50	4,131,580.33	4,312,199.83	0.00	3,572,858.00	3,572,858.00	-17.1%
Country and District Taxes	TOTAL, OTHER STATE REVENUE			904,212.05	4,467,479.80	5,371,691.85	535,989.00	3,756,103.00	4,292,092.00	-20.1%
Other Restricted Levies Secured Roll 8815 0.00 0	Other Local Revenue									
Secured Roll										
Unsecured Roll 8616 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes										
Non-Ad Valorem Taxes	Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes 8621 0.00	Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other 8622 0.00 <t< td=""><td>Non-Ad Valorem Taxes</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Non-Ad Valorem Taxes									
Community Redevelopment Funds Not Subject to LCFF Deduction					0.00				0.00	
to LCFF Deduction			8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales to LCFF Deduction Penalties and Interest from Delinquent Non-										
Sale of Publications 8632 0.00<			5525	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 0.00 0.	Sale of Equipment/Supplies		8631	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 0.00 0.	Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals 8650 30,816.36 0.00 30,816.36 32,000.00 0.00 32,000.00 3.8% Interest 8660 1,024,421.92 0.00 1,024,421.92 185,000.00 0.00 185,000.00 -81.9% Net Increase (Decrease) in the Fair Value of Investments 8662 236,465.00 0.00 236,465.00 0.00 0.00 0.00 -100.0% Fees and Contracts <										
Interest 8660 1,024,421.92 0.00 1,024,421.92 185,000.00 0.00 185,000.00 -81.9% Net Increase (Decrease) in the Fair Value of Investments 8662 236,465.00 0.00 236,465.00 0.00 0.00 0.00 -100.0% Fees and Contracts 0.00 0.00 0.00 0.00 0.00 -100.0%										
Net Increase (Decrease) in the Fair Value of Investments 8662 236,465.00 0.00 236,465.00 0.00 0.00 -100.0% Fees and Contracts										
	Net Increase (Decrease) in the Fair Value of									
	Fees and Contracts		8671							

_									E8APEUPW4B(2023-			
			2023-24 Unaudited Actuals									
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F			
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.09			
Transportation Fees From Individuals		8675	109,720.00	0.00	109,720.00	104,280.00	0.00	104,280.00	-5.0%			
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Mitigation/Dev eloper 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	243,455.31	158,537.45	401,992.76	184,840.00	0.00	184,840.00	-54.0%			
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Transfers of Apportionments												
Special Education SELPA Transfers												
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%			
From County Offices	6500	8792		1,054,311.00	1,054,311.00		883,952.00	883,952.00	-16.2%			
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%			
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%			
From Districts or Charter Schools From County Offices	6360	8791		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	5555	0.00		0.00	0.00		0.00	0.00	0.070			
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			1,644,878.59	1,215,093.65	2,859,972.24	506,120.00	883,952.00	1,390,072.00	-51.4%			
TOTAL, REVENUES			35,244,055.95	8,598,989.54	43,843,045.49	35,769,384.00	7,317,650.00	43,087,034.00	-1.7%			
CERTIFICATED SALARIES												
Certificated Teachers' Salaries		1100	9,706,635.88	2,923,912.90	12,630,548.78	13,257,935.00	2,271,357.00	15,529,292.00	23.0%			
Certificated Pupil Support Salaries		1200	96,582.30	602,168.05	698,750.35	106,624.00	627,138.00	733,762.00	5.0%			
Certificated Supervisors' and Administrators' Salaries		1300	1,475,684.54	175,147.16	1,650,831.70	2,027,129.00	336,337.00	2,363,466.00	43.2%			
Other Certificated Salaries		1900	112,751.70	0.00	112,751.70	116,127.00	0.00	116,127.00	3.0%			
TOTAL, CERTIFICATED SALARIES			11,391,654.42	3,701,228.11	15,092,882.53	15,507,815.00	3,234,832.00	18,742,647.00	24.2%			
CLASSIFIED SALARIES												
Classified Instructional Salaries		2100	529,268.68	870,004.84	1,399,273.52	978,380.00	1,047,523.00	2,025,903.00	44.8%			
Classified Support Salaries		2200	1,290,045.20	152,171.29	1,442,216.49	1,591,697.00	181,194.00	1,772,891.00	22.9%			
Classified Supervisors' and Administrators' Salaries		2300	256,115.93	79,152.75	335,268.68	180,814.00	79,153.00	259,967.00	-22.5%			
Clerical, Technical and Office Salaries		2400	1,041,563.62	414,134.92	1,455,698.54	1,269,581.00	476,586.00	1,746,167.00	20.0%			
Other Classified Salaries		2900	10,800.00	0.00	10,800.00	0.00	0.00	0.00	-100.0%			
TOTAL, CLASSIFIED SALARIES			3,127,793.43	1,515,463.80	4,643,257.23	4,020,472.00	1,784,456.00	5,804,928.00	25.0%			
EMPLOYEE BENEFITS												
STRS		3101-3102	2,247,411.87	1,526,939.28	3,774,351.15	2,777,421.00	1,498,152.00	4,275,573.00	13.3%			
PERS		3201-3202	683,451.71	395,227.68	1,078,679.39	1,004,069.00	440,059.00	1,444,128.00	33.9%			
OASDI/Medicare/Alternative		3301-3302	414,201.01	155,191.83	569,392.84	526,574.00	206,099.00	732,673.00	28.7%			
Health and Welfare Benefits		3401-3402	1,542,594.75	312,787.79	1,855,382.54	1,856,607.00	426,377.00	2,282,984.00	23.0%			
Unemploy ment Insurance		3501-3502	12,900.81	1,794.83	14,695.64	9,315.00	2,412.00	11,727.00	-20.2%			
Workers' Compensation		3601-3602	276,858.24	66,810.04	343,668.28	310,210.00	82,757.00	392,967.00	14.3%			
OPEB, Allocated OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
OPEB, Active Employees Other Employee Benefits		3751-3752 3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
TOTAL, EMPLOYEE BENEFITS		000 I=08UZ	13,502.82 5,190,921.21	2,300.52 2,461,051.97	15,803.34 7,651,973.18	13,701.00 6,497,897.00	2,301.00 2,658,157.00	16,002.00 9,156,054.00	1.3%			
BOOKS AND SUPPLIES			5,150,521.21	2,701,001.87	1,001,010.10	0,457,057.00	2,000,107.00	3,100,034.00	15.776			
Approved Textbooks and Core Curricula Materials		4100	44,647.01	0.00	44,647.01	86,500.00	31,750.00	118,250.00	164.9%			
Books and Other Reference Materials		4200	11,110.18	123,416.20	134,526.38	12,318.00	140,602.00	152,920.00	13.7%			
Materials and Supplies		4300	438,830.62	883,135.76	1,321,966.38	971,533.00	3,135,116.00	4,106,649.00	210.6%			
Noncapitalized Equipment		4400	207,030.62	422,744.80	629,775.42	298,027.00	466,833.00	764,860.00	21.4%			
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
TOTAL, BOOKS AND SUPPLIES			701,618.43	1,429,296.76	2,130,915.19	1,368,378.00	3,774,301.00	5,142,679.00	141.3%			
SERVICES AND OTHER OPERATING EXPENDITURE	RES											
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Travel and Conferences		5200	26,868.97	119,280.26	146,149.23	189,137.00	129,717.00	318,854.00	118.2%			
		5300	24,382.79	0.00	24,382.79	29,569.00	0.00	29,569.00	21.39			
Dues and Memberships												
		5400 - 5450	219,584.00	0.00	219,584.00	586,550.00	0.00	586,550.00	167.19			
Dues and Memberships		5400 - 5450 5500	219,584.00 986,837.60	0.00	219,584.00 986,837.60	586,550.00 1,174,034.00	0.00	586,550.00 1,174,034.00	167.19 19.09			

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			202	23-24 Unaudited Actual	ls		2024-25 Budget		ı
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	702,862.02	3,380,955.39	4,083,817.41	1,465,401.00	1,943,528.00	3,408,929.00	-16.5%
Communications		5900	295,097.38	0.00	295,097.38	227,038.00	125.00	227,163.00	-23.0%
TOTAL, SERVICES AND OTHER OPERATING									
EXPENDITURES			2,736,511.20	3,533,092.87	6,269,604.07	4,232,095.00	2,157,722.00	6,389,817.00	1.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or		6300							
Major Expansion of School Libraries			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Equipment Replacement		6400 6500	76,614.92	51,197.40	127,812.32	85,350.00	146,227.00	231,577.00	81.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	76,614.92	51,197.40	127,812.32	85,350.00	146,227.00	231,577.00	81.2%
OTHER OUTGO (excluding Transfers of Indirect	t Costs)		.,,	.,				. ,	
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		=							0.00/
Payments to Districts or Charter Schools Payments to County Offices		7141 7142	0.00 580,921.00	0.00 232,156.00	0.00 813.077.00	0.00 609,385.00	0.00	0.00 808,947.00	-0.5%
Payments to JPAs		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues		7140	0.00	0.00	0.00	0.00	0.00	0.00	0.076
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Indirect Costs) OTHER OUTGO (excluding frainsless of Indirect Costs)	nete		580,921.00	232,156.00	813,077.00	609,385.00	199,562.00	808,947.00	-0.5%
Transfers of Indirect Costs	5010	7310	(131,857.88)	131,857.88	0.00	(32,918.00)	32,918.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(27,689.60)	0.00	(27,689.60)	(35,000.00)	0.00	(35,000.00)	26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF									
INDIRECT COSTS			(159,547.48)	131,857.88	(27,689.60)	(67,918.00)	32,918.00	(35,000.00)	26.4%
TOTAL, EXPENDITURES			23,646,487.13	13,055,344.79	36,701,831.92	32,253,474.00	13,988,175.00	46,241,649.00	26.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES			I l					ļ	l

		20	23-24 Unaudited Actua	Is		2024-25 Budget		
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
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	(5,383,968.77)	5,383,968.76	(.01)	(6,055,738.00)	6,055,738.00	0.00	-100.0%
Contributions from Restricted Revenues	8990	0.00	.01	.01	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS		(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)		(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0%

			Exp	enditures by Function				LOAFEO	PW4B(2023-24)
			202	23-24 Unaudited Actual	s		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	32,681,842.48	0.00	32,681,842.48	34,716,771.00	0.00	34,716,771.00	6.2%
2) Federal Revenue		8100-8299	13,122.83	2,916,416.09	2,929,538.92	10,504.00	2,677,595.00	2,688,099.00	-8.2%
3) Other State Revenue		8300-8599	904,212.05	4,467,479.80	5,371,691.85	535,989.00	3,756,103.00	4,292,092.00	-20.1%
4) Other Local Revenue		8600-8799	1,644,878.59	1,215,093.65	2,859,972.24	506,120.00	883,952.00	1,390,072.00	-51.4%
5) TOTAL, REVENUES			35,244,055.95	8,598,989.54	43,843,045.49	35,769,384.00	7,317,650.00	43,087,034.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,680,991.14	8,957,232.34	23,638,223.48	20,246,206.00	9,819,711.00	30,065,917.00	27.2%
2) Instruction - Related Services	2000-2999		2,591,665.83	1,107,684.36	3,699,350.19	3,599,254.00	2,330,706.00	5,929,960.00	60.3%
3) Pupil Services	3000-3999		1,006,439.24	1,888,479.21	2,894,918.45	1,271,747.00	859,540.00	2,131,287.00	-26.4%
4) Ancillary Services	4000-4999		32,132.26	1,043.00	33,175.26	22,280.00	0.00	22,280.00	-32.8%
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 8000-8999		2,050,644.73	219,017.28	2,269,662.01	2,740,644.00	170,581.00	2,911,225.00	28.3%
8) Plant Services		Except 7600-	2,703,692.93	649,732.60	3,353,425.53	3,763,958.00	608,075.00	4,372,033.00	30.4%
9) Other Outgo	9000-9999	7699	580,921.00	232,156.00	813,077.00	609,385.00	199,562.00	808,947.00	-0.5%
10) TOTAL, EXPENDITURES			23,646,487.13	13,055,344.79	36,701,831.92	32,253,474.00	13,988,175.00	46,241,649.00	26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,597,568.82	(4,456,355.25)	7,141,213.57	3,515,910.00	(6,670,525.00)	(3,154,615.00)	-144.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,383,968.77)	5,383,968.77	0.00	(6,055,738.00)	6,055,738.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,213,600.05	927,613.52	7,141,213.57	(2,539,828.00)	(614,787.00)	(3,154,615.00)	-144.2%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,059,249.86	7,835,828.33	17,895,078.19	16,036,384.91	8,763,441.85	24,799,826.76	38.6%
b) Audit Adjustments		9793	(236,465.00)	0.00	(236,465.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,822,784.86	7,835,828.33	17,658,613.19	16,036,384.91	8,763,441.85	24,799,826.76	40.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,822,784.86	7,835,828.33	17,658,613.19	16,036,384.91	8,763,441.85	24,799,826.76	40.4%
2) Ending Balance, June 30 (E + F1e)			16,036,384.91	8,763,441.85	24,799,826.76	13,496,556.91	8,148,654.85	21,645,211.76	-12.7%
Components of Ending Fund Balance									
a) Nonspendable		0744	7 740 00	0.00	7 740 00	7.440.00	0.00	7.440.00	-7.8%
Rev olv ing Cash Stores		9711 9712	7,740.00	0.00	7,740.00	7,140.00	0.00	7,140.00	0.0%
Prepaid Items		9712		0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00						
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		3140	0.00	8,763,441.85	8,763,441.85	0.00	8,148,654.85	8,148,654.85	-7.0%
Stabilization Arrangements		9750	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	New
d) Assigned			2.50	3.00	2.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1700	,,	
Other Assignments (by Resource/Object)		9780	2,274,124.64	0.00	2,274,124.64	1,733,077.00	0.00	1,733,077.00	-23.8%
MAA Res. 0075	0000	9780	172,539.95		172,539.95	•		0.00	
Lottery	0000	9780	1,368,759.69		1,368,759.69			0.00	
Instructional Materials Res. 0013	0000	9780	732,825.00		732,825.00			0.00	
State Lottery	0000	9780			0.00	732, 825.00		732, 825.00	
Unrestricted Instructional Materials	0000	9780			0.00	840, 835.00		840,835.00	
MAA	0000	9780	_		0.00	159,417.00		159,417.00	
e) Unassigned/Unappropriated		0700	4 404 054 05		4 404 054 5	4 007 010 57	0.53	4 007 040 5	00.00:
Reserve for Economic Uncertainties		9789	1,101,054.96	0.00	1,101,054.96	1,387,249.00	0.00	1,387,249.00	26.0%
Unassigned/Unappropriated Amount		9790	8,153,465.31	0.00	8,153,465.31	7,869,090.91	0.00	7,869,090.91	-3.5%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

39 68544 0000000 Form 01 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,559,741.75	1,044,673.75
6266	Educator Effectiveness, FY 2021-22	364,926.57	364,926.57
6300	Lottery: Instructional Materials	1,070,583.65	1,005,304.65
6546	Mental Health-Related Services	0.00	121,217.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,420,520.00	970,520.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	341,312.00	341,312.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	14,854.63	14,854.63
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	414,578.00	414,578.00
7435	Learning Recovery Emergency Block Grant	1,734,673.00	1,283,768.00
7510	Low-Performing Students Block Grant	.48	.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,533,742.48	2,278,990.48
9010	Other Restricted Local	283,509.29	283,509.29
Total, Restricted Balance		8,763,441.85	8,148,654.85

A PENNINCE 1810		-				E8APEUPW4B(2023-
1910 February 1910 1910 200,000 10	Description	Resource Codes	Object Codes			
20 10 20 20 20 20 20 20	A. REVENUES					
1,000 1,00	1) LCFF Sources		8010-8099	0.00	0.00	0.0
1000 1000	2) Federal Revenue		8100-8299	250,686.89	400,000.00	59.6
DOTAL PROPENDED 1,700,000 2	3) Other State Revenue		8300-8599	1,801,387.26	1,300,000.00	-27.8
R. DEPENDITUES	4) Other Local Revenue		8600-8799	126,812.00	9,066.00	-92.9
	5) TOTAL, REVENUES			2,178,886.15	1,709,066.00	-21.6
2. Claserind Salvense	B. EXPENDITURES					
3 Fine State 10 10 10 11 11 11 11 1	1) Certificated Salaries		1000-1999	0.00	0.00	0.0
400-498 734,782	2) Classified Salaries		2000-2999	322,505.41	391,517.00	21.4
50 Services and Other Operating Expanditures 500-6989 30.01 × 70 × 73.00 0 1	3) Employ ee Benefits		3000-3999	138,799.21	154,896.00	11.0
0. Capital Cultary	4) Books and Supplies		4000-4999	734,789.25	1,119,310.00	52.3
7100Hro Drugo (oxcludrog Teneral and Indiend Costs)	5) Services and Other Operating Expenditures		5000-5999	30,911.78	37,369.00	20.
	6) Capital Outlay		6000-6999	13,080.09	15,000.00	14.
8) Other Cutgs - Transfers of Indirect Costs	7) Other Outgo (excluding Transfers of Indirect Costs)				0.00	
\$1,000,000,000,000,000,000,000,000,000,0						0.0
CRICKES (DEFICIENCY) OF PURNAYES OVER EXPENDITURES BEFORE OTHER HANCING SOURCES AND USES (14 - 40,000 m) D. OTHER FINANCING SOURCESUSES 1) Instruction Transfers 1) Transfers (in 800-9929 0.00 0.00 0.00 0.00 0.00 0.00 0.00	· · · · · · ·		7300-7399			26.4
PILLANDERS AND USES (AS - B9)	· · · ·			1,267,775.34	1,753,092.00	38.3
1) Interfund Transfers In 800-8229 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			911,110.81	(44,026.00)	-104.8
a) Transfers Out 760-7629 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	D. OTHER FINANCING SOURCES/USES					
b) Transfers Out	1) Interfund Transfers					
2) Other Sources Uses a) Sources	a) Transfers In		8900-8929	0.00	0.00	0.0
8930-8879 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) Transfers Out		7600-7629	0.00	0.00	0.0
Discription	2) Other Sources/Uses					
3) Contributions 8890-8999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	a) Sources		8930-8979	0.00	0.00	0.0
4 TOTAL, OTHER FINANCING SOURCES/USES 5 DEL NET INCREASE (BECREASE) IN FUND BALANCE (C+ D4) 5 PEUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1- Unaudited 5 PO 10 2,259,233,6 3,146,649,77 30 (24,745,00) 10 00 00 00 00 00 00 00 00 00 00 00 00 0	b) Uses		7630-7699	0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 911,110,81 (44,028.00) -10 F. FUND BALANCE, RESERVES 1) Beginning Briance 3) As of July 1 - Unaudited 9791 2,259,283.96 3,145,649,77 33 (24,745.00) 0,00 -10 1) D. Audit Adjustments 9793 (24,745.00) 0,00 -10 2,00 a July 1 - Unaudited 9795 0,00 0,00 0,00 2,0 As of July 1 - Laddied (F1a + F1b) 2,234,538.96 3,145,649,77 44 d) Other Restatements 9795 0,00 0,00 0,00 0 e) Adjusted Beginning Balance (F1c + F1d) 2,234,538.96 3,145,649,77 4,00 2,234,538.96	3) Contributions		8980-8999	0.00	0.00	0.0
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Ajuly thematis c) Audit July 1 - Valadied (Fia + Fib) c) Audit Ajuly thematis d) Other Restatements d) Other Restatements e) Adjusted Beginning Balance (Fic + Fid) 2, 234,538,96 3, 145,649,77 44 d) Other Restatements e) Adjusted Beginning Balance (Fic + Fid) 2, 234,538,96 3, 145,649,77 44 d) Other Restatements e) Adjusted Beginning Balance (Fic + Fid) 2, 234,538,96 3, 145,649,77 44 d) Other Restatements e) Ajuly 1 - Unaudited Beginning Balance (Fic + Fid) 2, 234,538,96 3, 145,649,77 3, 101,623,77	4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 5793 (24,745.00) 0.00 -100 c) As of July 1 - Audited (F1a + F1b) (2234,538.96) 3,145,649.77 4.00 c) As of July 1 - Audited (F1a + F1b) (2234,538.96) 3,145,649.77 4.00 d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Adjusted Beginning Balance (F1c + F1d) (2,234,538.96) 3,145,649.77 4.00 e) Components of Ending Fund Balance a) Nonspendable Revolving Cash (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed e) Propad Items (2,234,538.96) 3,145,649.77 3,10,623.77 4.00 e) Committed (2,234,538.96) 3,145,649.77 3,10,623.	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			911,110.81	(44,026.00)	-104.8
a) As off July 1 - Unaudited 9791	F. FUND BALANCE, RESERVES					
b) Audit Adjustments 9793 (24,745.00) 0.00 -100 (1) (2) As of July 1 - Audited (F1a + F1b) (22,24,538,96 3,145,649,77 44) (3) Cher Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1) Beginning Fund Balance					
C As of July 1 - Audited (F1a + F1b)	a) As of July 1 - Unaudited		9791	2,259,283.96	3,145,649.77	39.2
d) Other Restatements	b) Audit Adjustments		9793	(24,745.00)	0.00	-100.
e) Adjusted Beginning Balance (F1c + F1d) 2,234,538,96 3,145,649,77 44 2,2 Ending Balance, June 30 (E + F1e) 3,145,649,77 3,101,623,77 5.2 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	c) As of July 1 - Audited (F1a + F1b)			2,234,538.96	3,145,649.77	40.
2) Ending Balance, June 30 (E + Fte) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9719 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 d) Assigned Other Commitments 9760 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 0.00 d) Assigned Unappropriated Reserve for Economic Uncertainties 9760 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 d) ASSETS 1) Cash 3 in County Treasury 9110 3,139,358.55 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Availting Deposit 9140 0.00	d) Other Restatements		9795	0.00	0.00	0.0
Components of Ending Fund Balance	e) Adjusted Beginning Balance (F1c + F1d)			2,234,538.96	3,145,649.77	40.8
a) Nonspendable Rev olving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 3,145,649.77 3,101,623.77 3.01,623.77 3.00 0.00 0.00 0.00 0.00 Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2) Ending Balance, June 30 (E + F1e)			3,145,649.77	3,101,623.77	-1
Revolving Cash 9711 0.00	Components of Ending Fund Balance					
Stores 9712 0.00	a) Nonspendable					
Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 3,145,649.77 3,101,623.77 c) Committed 9750 0.00 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 QL Assigned 9780 0.00	Revolving Cash		9711	0.00	0.00	0.0
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Stores		9712	0.00	0.00	0.0
b) Restricted 9740 3,145,649.77 3,101,623.77	Prepaid Items		9713	0.00	0.00	0.0
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 3,139,358.55 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00	All Others		9719	0.00	0.00	0.0
Stabilization Arrangements 9750 0.00	b) Restricted		9740	3,145,649.77	3,101,623.77	-1
Stabilization Arrangements 9750 0.00	c) Committed					
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			9750	0.00	0.00	0.0
Other Assignments	-					0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9780	0.00	0.00	0.
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00						0.
G. ASSETS 1) Cash a) in County Treasury 9110 3,139,358.55 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Rev olv ing Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit						0.
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit				2.00	2.00	<u> </u>
a) in County Treasury 9110 3,139,358.55 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00			9110	3.139 358 55		
b) in Banks 9120 7,167.25 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
e) Collections Awaiting Deposit 9140 0.00						
7) ID/ORTMONTO 0.00 0.00	e) Collections Awaiting Deposit 2) Investments		9140	0.00		

Description Re	esource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	33,196.00		
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			3,179,721.80		
H. DEFERRED OUTFLOWS OF RESOURCES			0,110,121.00		
Deferred Outflows of Resources		9490	0.00		
		3430			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,382.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,689.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,072.03		
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)			3,145,649.77		
FEDERAL REVENUE			0,140,040.77		
		8220	050 000 00	400 000 00	50.0
Child Nutrition Programs			250,686.89	400,000.00	59.6
Donated Food Commodities		8221	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			250,686.89	400,000.00	59.6
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,801,387.26	1,300,000.00	-27.89
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			1,801,387.26	1,300,000.00	-27.89
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
			102,067.00		
Interest		8660		9,000.00	-91.2°
Net Increase (Decrease) in the Fair Value of Investments		8662	24,745.00	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	66.00	Ne
TOTAL, OTHER LOCAL REVENUE			126,812.00	9,066.00	-92.9
TOTAL, REVENUES	<u></u>	<u></u>	2,178,886.15	1,709,066.00	-21.6
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			1.00	2.00	0.0
Classified Support Salaries		2200	232,571.30	311,751.00	34.0
		2300			
Classified Supervisors' and Administrators' Salaries			78,384.37	79,766.00	1.8
Clerical, Technical and Office Salaries		2400	11,549.74	0.00	-100.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			322,505.41	391,517.00	21.4
EMPLOYEE BENEFITS					
EMPLOTEE BENEFITS			l I		
STRS		3101-3102	0.00	0.00	0.0
		3101-3102 3201-3202	0.00 78,891.10	0.00 86,816.00	0.0 10.0

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

39 68544 0000000 Form 13 E8APEUPW4B(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	29,994.73	31,467.00	4.9%
Unemployment Insurance	3501-3502	161.26	196.00	21.5%
Workers' Compensation	3601-3602	5,626.23	6,522.00	15.9%
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		138,799.21	154,896.00	11.6%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	35.00	Nev
Materials and Supplies	4300	49,706.85	81,340.00	63.69
Noncapitalized Equipment	4400	5,302.09	25,000.00	371.5%
Food	4700	679,780.31	1,012,935.00	49.09
TOTAL, BOOKS AND SUPPLIES		734,789.25	1,119,310.00	52.3%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	560.00	Nev
Dues and Memberships	5300	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
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	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	30,911.78	35,567.00	15.19
Communications	5900	0.00	1,242.00	Ne ⁻
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	0000	30,911.78	37,369.00	20.99
CAPITAL OUTLAY		30,911.70	37,303.00	20.97
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	13,080.09	15,000.00	14.79
	6500	0.00		
Equipment Replacement			0.00	0.09
Lease Assets	6600	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		13,080.09	15,000.00	14.79
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	27,689.60	35,000.00	26.49
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		27,689.60	35,000.00	26.49
TOTAL, EXPENDITURES		1,267,775.34	1,753,092.00	38.39
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
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	0.09
All Other Financing Sources	8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.09
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

39 68544 0000000 Form 13 E8APEUPW4B(2023-24)

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	250,686.89	400,000.00	59.6%
3) Other State Revenue		8300-8599	1,801,387.26	1,300,000.00	-27.8%
4) Other Local Revenue		8600-8799	126,812.00	9,066.00	-92.9%
5) TOTAL, REVENUES			2,178,886.15	1,709,066.00	-21.6%
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		1,240,085.74	1,718,092.00	38.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,689.60	35,000.00	26.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,267,775.34	1,753,092.00	38.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			911,110.81	(44,026.00)	-104.8%
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)			911,110.81	(44,026.00)	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259,283.96	3,145,649.77	39.2%
b) Audit Adjustments		9793	(24,745.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,234,538.96	3,145,649.77	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,234,538.96	3,145,649.77	40.8%
2) Ending Balance, June 30 (E + F1e)			3,145,649.77	3,101,623.77	-1.4%
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	3,145,649.77	3,101,623.77	-1.4%
c) Committed		0140	0,140,040.77	0,101,020.77	1.470
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
		9/00	0.00	0.00	0.0%
d) Assigned		0700			
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%

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

39 68544 0000000 Form 13 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,920,219.64	2,876,193.64
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	225,430.13	225,430.13
Total, Restricted Balance		3,145,649.77	3,101,623.77

			1		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	95,000.00	95,000.00	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	32,661.00	13,487.00	-58.7
5) TOTAL, REVENUES			127,661.00	108,487.00	-15.0
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	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)			127,661.00	108,487.00	-15.0
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)			127,661.00	108,487.00	-15.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,001.33	644,080.33	23.2
b) Audit Adjustments		9793	(6,582.00)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			516,419.33	644,080.33	24.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			516,419.33	644,080.33	24.7
2) Ending Balance, June 30 (E + F1e)			644,080.33	752,567.33	16.8
Components of Ending Fund Balance			,		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed		3/40	0.00	0.00	0.0
		9750	0.00	0.00	0.0
Stabilization Arrangements			0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0700	044.000.00	750 507 00	46.5
Other Assignments	0000	9780	644,080.33	752,567.33	16.8
Other Assignments	0000	9780	644,080.33	700	
Other Assignments	0000	9780	2.01	752,567.33	
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		0446	540.000		
a) in County Treasury		9110	543,005.33		
Pair 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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Inv estments		9150	0.00		
3) Accounts Receivable		9200	6,075.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	95,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			644,080.33		
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)			644,080.33		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	95,000.00	95,000.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			95,000.00	95,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	26,079.00	4,300.00	-83.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,582.00	9,187.00	39.69
Other Local Revenue			5,552	3,121122	
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		0.00	32,661.00	13,487.00	-58.7%
TOTAL, REVENUES			127,661.00	108,487.00	-15.0%
CLASSIFIED SALARIES			127,001.00	100,407.00	-13.07
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		2000	0.00	0.00	0.09
EMPLOYEE BENEFITS			0.00	0.00	0.0
		2101 2402	0.00	0.00	0.0
STRS		3101-3102	0.00	0.00	
PERS OASDUMedicare/Alternative		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
Unemploy ment 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 Re	esource 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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
CAPITAL OUTLAY				
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	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.070
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
	7439	0.00		
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	2040	0.00	0.00	0.00/
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	7040			
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	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.09

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	95,000.00	95,000.00	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	32,661.00	13,487.00	-58.7%
5) TOTAL, REVENUES			127,661.00	108,487.00	-15.0%
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%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	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)			127,661.00	108,487.00	-15.0%
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)			127,661.00	108,487.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,001.33	644,080.33	23.2%
b) Audit Adjustments		9793	(6,582.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			516,419.33	644,080.33	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			516,419.33	644,080.33	24.7%
2) Ending Balance, June 30 (E + F1e)			644,080.33	752,567.33	16.8%
Components of Ending Fund Balance			011,000.00	7.02,007.00	10.070
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		9740	0.00	0.00	0.076
		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments (by Percurse/Object)		9750 9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object) d) Assigned		9/00	0.00	0.00	0.0%
		0700	044.000.00	750 507 65	40.00
Other Assignments (by Resource/Object)	0000	9780	644,080.33	752,567.33	16.8%
Other Assignments	0000	9780	644,080.33		
Other Assignments	0000	9780		752,567.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

					E8APEUPW4B(2023-2		
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	3,987.00	2,000.00	-49.8		
5) TOTAL, REVENUES			3,987.00	2,000.00	-49.8		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0		
2) Classified Salaries		2000-2999	0.00	0.00	0.0		
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0		
4) Books and Supplies		4000-4999	0.00	0.00	0.		
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.		
6) Capital Outlay		6000-6999	0.00	0.00	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.		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,987.00	2,000.00	-49.		
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.		
b) Uses		7630-7699	0.00	0.00	0.		
3) Contributions		8980-8999	0.00	0.00	0.		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,987.00	2,000.00	-49.8		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	62,367.97	65,569.97	5.		
b) Audit Adjustments		9793	(785.00)	0.00	-100.		
c) As of July 1 - Audited (F1a + F1b)			61,582.97	65,569.97	6.		
d) Other Restatements		9795	0.00	0.00	0.		
e) Adjusted Beginning Balance (F1c + F1d)			61,582.97	65,569.97	6.		
2) Ending Balance, June 30 (E + F1e)			65,569.97	67,569.97	3.		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.		
Stores		9712	0.00	0.00	0.		
Prepaid Items		9713	0.00	0.00	0.		
All Others		9719	0.00	0.00	0.		
b) Restricted		9740	65,569.97	67,569.97	3.		
c) Committed				,			
Stabilization Arrangements		9750	0.00	0.00	0.		
Other Commitments		9760	0.00	0.00	0.		
d) Assigned		0,00	0.50	0.00			
Other Assignments		9780	0.00	0.00	0.		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.		
G. ASSETS		3130	0.00	0.00			
1) Cash							
a) in County Treasury		9110	64,843.97				
		9110	0.00				
Fair Value Adjustment to Cash in County Treasury Fanks							
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				

	01: 40 1	2023-24	2024-25	Percent
Description Resource Code		Unaudited Actuals	Budget	Difference
3) Accounts Receivable	9200	726.00		
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		65,569.97		
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)		65,569.97		
OTHER STATE REVENUE				
All Other State Apportionments - Current Year	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Interest	8660	3,202.00	2,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments	8662	785.00	0.00	-100.0%
Other Transfers of Apportionments				
From Districts or Charter Schools	8791	0.00	0.00	0.0%
From County Offices	8792	0.00	0.00	0.0%
From JPAs	8793	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	0733	3,987.00	2,000.00	-49.8%
TOTAL, REVENUES		3,987.00	2,000.00	-49.8%
		3,967.00	2,000.00	-49.076
CLASSIFIED SALARIES Classified Support Solaries	2200	0.00	0.00	0.09/
Classified Support Salaries TOTAL, CLASSIFIED SALARIES	2200	0.00	0.00	0.0%
		0.00	0.00	0.0%
EMPLOYEE BENEFITS	0404 0400	0.00	2.00	
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%
Unemploy ment 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%
	4200 4300	0.00 0.00	0.00 0.00	0.0%
Books and Other Reference Materials				

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,987.00	2,000.00	-49.8%
5) TOTAL, REVENUES			3,987.00	2,000.00	-49.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
O) Other Outer	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	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)			3,987.00	2,000.00	-49.8%
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)			3,987.00	2,000.00	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,367.97	65,569.97	5.1%
b) Audit Adjustments		9793	(785.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			61,582.97	65,569.97	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,582.97	65,569.97	6.5%
2) Ending Balance, June 30 (E + F1e)			65,569.97	67,569.97	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	65,569.97	67,569.97	3.1%
c) Committed		5740	30,000.91	07,000.07	5.170
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		3700	0.00	0.00	5.076
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
		9/00	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0790	0.00	0.00	0.00/
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%

Unaudited Actuals Pupil Transportation Equipment Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	65,569.97	67,569.97
Total, Restricted Balance		65,569.97	67,569.97

					E8APEUPW4B(2023-24)	
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	137,451.00	80,000.00	-41.8%	
5) TOTAL, REVENUES			137,451.00	80,000.00	-41.8%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.09	
3) Employee Benefits		3000-3999	0.00	0.00	0.09	
4) Books and Supplies		4000-4999	0.00	0.00	0.09	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0	
6) Capital Outlay		6000-6999	11,309.18	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	0.09	
9) TOTAL, EXPENDITURES			11,309.18	0.00	-100.09	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,141.82	80,000.00	-36.69	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.09	
b) Transfers Out		7600-7629	0.00	0.00	0.09	
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	0.09	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,141.82	80,000.00	-36.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	2,150,146.61	2,249,228.43	4.69	
b) Audit Adjustments		9793	(27,060.00)	0.00	-100.00	
c) As of July 1 - Audited (F1a + F1b)			2,123,086.61	2,249,228.43	5.9	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			2,123,086.61	2,249,228.43	5.9	
2) Ending Balance, June 30 (E + F1e)			2,249,228.43	2,329,228.43	3.6	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.04	
Stores		9712	0.00	0.00	0.0	
Prepaid Items		9713	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9740	2,249,228.80	2,329,228.80	3.6	
c) Committed			=,=,==	=,1==,===		
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.0	
d) Assigned		0.00	0.00	0.00	0.0	
Other Assignments		9780	0.00	0.00	0.0	
e) Unassigned/Unappropriated		0.00	3.00	0.00	0.0	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9799	(.37)	(.37)	0.0	
G. ASSETS		0.00	(.07)	(.57)	0.0	
1) Cash						
a) in County Treasury		9110	2,224,341.43			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
,			0.00			
b) in Banks		9120	U.UU I			
b) in Banks c) in Revolving Cash Account		9120 9130				
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00			

Description Resource Codes Object Code 2) Investments 950 3) Accounts Receivable 9200 4) Due from Grintor Government 9200 6) Stores 9330 7) Prepaid Expenditures 9330 6) Other Current Assets 9340 9) Lease Receivable 9380 10) TOTAL ASSETS ************************************	2023-24 des Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receiv able 9200	0.00		
4) Due from Grantor Government 9290 5) Due from Other Funds 9310 9, Stores 9320 7, Prepaid Expenditures 9320 7, Prepaid Expenditures 9330 8, Other Current Assets 9340 90, Dease Receivable 9380 10, 10TAL, ASSETS 91, Deferred Cutffows of Resources 9420 10, TOTAL, ASSETS 91, Deferred Cutffows of Resources 9420 10, TOTAL, DEFERRED OUTFLOWS 91, Accounts Payable 9500 12, Due to Grantor Governments 9500 13, Accounts Payable 9500 12, Due to Grantor Governments 9500 13, Due to Other Funds 9500 15, LIABILITIES 91, Accounts Payable 9500 15, Deferred Cutfows 91, Deferred Counter Funds 9500 15, Deferred Inflows of Resources 9500 15, Deferred Inflows 15,	24,887.00		
5) Due from Other Funds 9310 6) Stores 9320 7) Prepaid Expenditures 9330 8) Other Current Assets 9340 9) Lease Receivable 9300 10) TOTAL, ASSETS ************************************	0.00		
6) Stores	0.00		
7) Prepaid Expenditures 9330 8) Other Current Assets 9340 9) Lease Receive able 9380 10) TOTAL, ASSETS	0.00		
8) Other Current Assets 9340 9) Lasae Receivable 93800 10) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 11 Ober and Curlinows of Resources 94900 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 11 Accounts Payable 9500 2) Due to Grantor Governments 9590 3) Due to Other Funds 9640 4) Current Loans 9640 5) Uneamed Revenue 9650 1) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) 1) Deferred inflows of Resources 9650 1) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) 10 Ferred inflows of Resources 9650 2) TOTAL, ETERRED INFLOWS K. FUND EQUITY Ending Fund Salance, June 30 (must agree with line F2) (910 + H2) - (16 + J2) FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 30500 1071AL, FEDERAL REVENUE Tax Relief Subventions 82575 Other Subventions/In-Lieu Taxes 9576 All Other Subventions/In-Lieu Taxes 9576 All Other State Revenue 1071AL, OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER CLOCAL REVENUE Secured Roll 9610 Unsecured Roll 9611 Unsecured Roll 9611 Unsecured Roll 9611 Secured Roll 9611 Secu	0.00		
9) Lease Receivable 9380 10) TOTAL, ASSETS			
### ### ### ### ### ### ### ### ### ##	0.00		
### DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 9500 2) Due to Grantor Governments 9500 3) Due to Other Funds 9610 4) Current Loans 9610 5) Unearned Revenue 9600 5) Unearned Revenue 9600 6) TOTAL, LIABILITIES DEFERRED INFLOWS OF RESOURCES 9600 1) Deferred Inflows of Resources 9600 2) TOTAL, LIABILITIES DEFERRED INFLOWS OF RESOURCES 9600 2) TOTAL, DEFERRED INFLOWS 86000 FEDERAL REVENUE 96000 TOTAL, DEFERRED INFLOWS 9600 2) TOTAL PEDERAL REVENUE 9600 TELEVISION 96000 TELEVISION 96000 TELEVISION 96000 TOTAL RESOURCES 960000 TOTAL PEDERAL REVENUE 960000000 TOTAL PEDERAL REVENUE 96000000000000000000000000000000000000	0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. ACCOURTS Payable 9500 2) Due to Grantor Governments 9590 3) Due to Other Funds 9690 4) Outrent Loans 9640 5) Unearned Revenue 9650 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, LIABILITIES 950 1. DEFERRED INFLOWS OF RESOURCES 1) DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1. DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 3. All Other Federal Revenue 6291 5. DEFERRED REVENUE FEDERAL REVENUE TERM 6281 All Other Federal Revenue 8590 5. TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Tak Relief Subventions Restricted Levies - Other Homeowner's Exemptions 6576 All Other State Revenue 8590 TOTAL, LOED RATE REVENUE OTHER COAL REVENUE OTHER LOCAL REVENUE OTHER REstricted Levies - Other Homeowner's Exemptions 6576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER State Revenue 8615 Unsecued Roll 8616 Unsecued Roll 8616 Unsecued Roll 8616 Unsecued Roll 8616 Deproy versa's Taxes 8616 Non-Ad Valorem Taxes 8616 Parcel Taxes 8621 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8621 Sales Sale of Equipment/Supplies 8631 Lease and Rentals 8650 Interest 6660 Nether Local Revenue	2,249,228.43		
1. ILABILITIES			
ILIABILITIES	0.00		
1) Accounts Payable 9500 2) Due to Grantor Governments 9500 3) Due to Other Funds 9610 4) Current Loans 9640 5) Uneamed Revenue 9650 6) TOTAL, LIABILITIES ************************************	0.00		
2) Due to Grantor Governments 9590 3) Due to Other Funds 9610 4) Current Loans 9610 4) Current Loans 9610 5) Unearmed Revenue 9650 6) TOTAL, LIABILITIES 9650 6) TOTAL, LIABILITIES 9690 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 9690 2) TOTAL, DEFERRED INFLOWS 9690 2) TOTAL, DEFERRED INFLOWS 9690 70 TOTAL, FEDERAL REVENUE 9690 70 TOTAL, FEDERAL REVENUE 9690 70 TOTAL, FEDERAL REVENUE 9690			
3) Due to Other Funds 9610 4) Current Loans 9640 5) Unearmed Revenue 9650 6) TOTAL LIABILITIES J DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Tar Relief Subventions Restricted Levies - Other Homeowners' Exemptions 8576 Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies 8616 Prior Years' Taxes 8616 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Other Local Revenue 8621 Other Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8650 Interest Revenue	0.00		
4) Current Loans	0.00		
5) Unearned Revenue 9650 6) TOTAL, LIABILITIES 9690 2) DEFERRED INFLOWS OF RESOURCES 9690 2) TOTAL, DEFERRED INFLOWS 9690 2) TOTAL, DEFERRED INFLOWS 9690 2) TOTAL, DEFERRED INFLOWS 9690	0.00		
B	0.00		
DEFERRED INFLOWS OF RESOURCES 9690 2) TOTAL, DEFERRED INFLOWS	0.00		
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions 8576 All Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE Other Local Revenue County and District Taxes Other Restricted Levies 8590 TOTAL OTHER STATE REVENUE Other Restricted Levies 8617 Secured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8618 Non-Ad Valorem Taxes 8619 Other Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8620 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8650 Other Local Revenue	0.00		
2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE FELMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions 8576 Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE OTHER COAL REVENUE OTHER COAL REVENUE OTHER COAL REVENUE OTHER OTHER STATE REVENUE OTHER OTHER STATE REVENUE OTHER OTHER STATE REVENUE OTHER COAL REVENUE County and District Taxes Other Restricted Levies Secured Roll 8616 Unsecured Roll 8616 Prior Years' Taxes 8817 Supplemental Taxes 8818 Non-Ad Valorem Taxes Parcel Taxes 8818 Non-Ad Valorem Taxes Parcel Taxes 8621 Other Community Redevelopment Funds Not Subject to LCFF Deduction 8825 Penalties and Interest from Delinquent Non-LCFF Taxes 8829 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8662 Other Local Revenue			
K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE 8290 OTHER STATE REVENUE Tax Relief Subventions 8575 Restricted Levies - Other 8576 Homeowners' Exemptions 8576 Other Subventions/In-Lieu Taxes 8590 All Other Subrentions/In-Lieu Taxes 8590 TOTAL, OTHER STATE REVENUE 8590 Other Local Revenue County and District Taxes 8616 Other Restricted Levies 8616 Secured Roll 8616 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Sales 8ale of Equipment/Supplies 8636 Interest <td>0.00</td> <td></td> <td></td>	0.00		
K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE 8290 OTHER STATE REVENUE Tax Relief Subventions 8575 Restricted Levies - Other 8576 Homeowners' Exemptions 8576 Other Subventions/In-Lieu Taxes 8590 All Other Subrentions/In-Lieu Taxes 8590 TOTAL, OTHER STATE REVENUE 8590 Other Local Revenue County and District Taxes 8616 Other Restricted Levies 8616 Secured Roll 8616 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Sales 8ale of Equipment/Supplies 8636 Interest <td>0.00</td> <td></td> <td></td>	0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2) FEDERAL REVENUE			
FEDERAL REVENUE FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE 8290 OTHER STATE REVENUE Tax Relief Subventions 8575 Restricted Levies - Other 8576 Homeowners' Exemptions 8576 All Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8590 OTHER LOCAL REVENUE Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Other 8622 Other 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8ale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments <	2,249,228.43		
FEMA 8281 All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE 8290 TOTHER STATE REVENUE Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions 8576 Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE Other Local Revenue County and District Taxes 8615 Other Restricted Levies 8615 Secured Roll 8616 Unsecured Roll 8616 Prior Years' Taxes 8618 Non-Ad Valorem Taxes 8618 Non-Ad Valorem Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660	, , , , ,		
All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Tax Relief Subv entions 8576 Restricted Levies - Other 8576 Homeowners' Exemptions 8576 Other Subv entions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8610 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes 8615 Other Restricted Levies 8615 Secured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8618 Parcel Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue <td>0.00</td> <td>0.00</td> <td>0.0%</td>	0.00	0.00	0.0%
OTHER STATE REVENUE Tax Relief Subventions 8575 Restricted Levies - Other 8575 Homeowners' Exemptions 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8590 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes 8615 Other Restricted Levies 8615 Secured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8618 Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00	0.00	0.0%
Tax Relief Subventions 8575 Restricted Levies - Other 8575 Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8590 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes 8615 Other Restricted Levies 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8ale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00	0.00	0.07
Restricted Levies - Other 8575 Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8590 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes 8615 Other Restricted Levies 8615 Secured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8ale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662			
Homeowners' Exemptions			
Other Subventions/In-Lieu Taxes 8576 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE 8590 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00		
All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Parcel Taxes 8621 Other Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8662 Other Local Revenue	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Parcel Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.0%
Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest Net Local Revenue	0.00	0.00	0.0%
Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.0%
County and District Taxes Other Restricted Levies Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes Parcel Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 9660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue			
Other Restricted Levies 8615 Secured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8ale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662			
Secured Roll 8615 Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8ale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662			
Unsecured Roll 8616 Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Parcel Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8629 Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662			
Prior Years' Taxes 8617 Supplemental Taxes 8618 Non-Ad Valorem Taxes 8621 Parcel Taxes 8621 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales 8629 Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00	0.00	0.09
Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 10terest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.0%
Non-Ad Valorem Taxes 8621 Parcel Taxes 8622 Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00	0.00	0.0%
Parcel Taxes 8621 Other 8622 Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662	0.00	0.00	0.09
Other 8622 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8662			
Community Redev elopment Funds Not Subject to LCFF Deduction 8625 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue	0.00	0.00	0.09
Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.09
Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue			
Leases and Rentals8650Interest8660Net Increase (Decrease) in the Fair Value of Investments8662Other Local Revenue662	0.00	0.00	0.09
Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue	110,391.00	80,000.00	-27.5
Other Local Revenue			
	27,060.00	0.00	-100.09
All Uther Local Revenue 8600			
	0.00	0.00	0.0
All Other Transfers In from All Others 8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE	137,451.00	80,000.00	-41.89
TOTAL, REVENUES	137,451.00	80,000.00	-41.89
CLASSIFIED SALARIES			

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	0.09
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	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0.0%
			0.00	0.00	0.07
CAPITAL OUTLAY Land		6100	0.00	0.00	0.09
		6170			
Land Improvements			0.00 11,309.18	0.00	0.09
Buildings and Improvements of Buildings		6200		0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			11,309.18	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.09
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,309.18	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
			0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%

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%

				E8APEUPW4B(2023-24	
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	137,451.00	80,000.00	-41.8%
5) TOTAL, REVENUES			137,451.00	80,000.00	-41.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		11,309.18	0.00	-100.0%
		Except 7600-	,		
9) Other Outgo	9000-9999	7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			11,309.18	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			126,141.82	80,000.00	-36.6%
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)			126,141.82	80,000.00	-36.6%
F. FUND BALANCE, RESERVES			,	24,224.22	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,150,146.61	2,249,228.43	4.6%
b) Audit Adjustments		9793	(27,060.00)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)		5755	2,123,086.61	2,249,228.43	5.99
		9795	0.00	0.00	0.09
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		9793	2,123,086.61	2,249,228.43	5.9%
			2,249,228.43	2,329,228.43	3.6%
2) Ending Balance, June 30 (E + F1e)			2,249,220.43	2,329,220.43	3.67
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	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,249,228.80	2,329,228.80	3.69
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.37)	(.37)	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	2,249,228.80	2,329,228.80
Total, Restricted Balance		2,249,228.80	2,329,228.80

					E8APEUPW4B(2023-24	
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	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	21,257,745.95	1,750,000.00	-91.89	
5) TOTAL, REVENUES			21,257,745.95	1,750,000.00	-91.89	
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	433,331.78	0.00	-100.0	
5) Services and Other Operating Expenditures		5000-5999	106,946.14	0.00	-100.0	
6) Capital Outlay		6000-6999	22,792,351.74	1,356,700.00	-94.0	
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			23,332,629.66	1,356,700.00	-94.2	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,074,883.71)	393,300.00	-119.09	
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)			(2,074,883.71)	393,300.00	-119.09	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	16,468,248.60	14,144,329.89	-14.1	
b) Audit Adjustments		9793	(249,035.00)	0.00	-100.0	
c) As of July 1 - Audited (F1a + F1b)			16,219,213.60	14,144,329.89	-12.8	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			16,219,213.60	14,144,329.89	-12.8	
2) Ending Balance, June 30 (E + F1e)			14,144,329.89	14,537,629.89	2.8	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olving 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	14,144,329.89	14,537,629.89	2.8	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.0	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0	
e) Unassigned/Unappropriated			5.30	3.30	3.0	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	
G. ASSETS			5.50	3.30	5.0	
1) Cash						
a) in County Treasury		9110	15,011,934.54			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	468,068.40			
		9130	0.00			
C) III Revolvilla Casti Account			0.00			
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	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	187,881.00		
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			15,667,883.94		
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	1,523,554.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
		9650	0.00		
5) Unearned Revenue		9030			
6) TOTAL, LIABILITIES			1,523,554.05		
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)			14,144,329.89		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.09
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	0.04
Non-Ad Valorem Taxes		0001		2.22	
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	887,033.00	900,000.00	1.5
Net Increase (Decrease) in the Fair Value of Investments		8662	249,035.00	0.00	-100.0
Fees and Contracts					
Mitigation/Dev eloper Fees		8681	20,121,677.95	850,000.00	-95.8
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			21,257,745.95	1,750,000.00	-91.8
TOTAL, REVENUES			21,257,745.95	1,750,000.00	-91.8
CERTIFICATED SALARIES			2.,207,740.00	.,700,000.00	91.0
		1000	0.00	0.00	
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES			ļ .		

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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	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemploy ment 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	0.09
Materials and Supplies		4300	433,331.78	0.00	-100.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL. BOOKS AND SUPPLIES		4400	433,331.78	0.00	-100.0
			455,551.76	0.00	-100.0
SERVICES AND OTHER OPERATING EXPENDITURES		5400	0.00	0.00	0.00
Subagreements for Services		5100		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	106,946.14	0.00	-100.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,946.14	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	11,675.91	5,150.00	-55.9
Buildings and Improvements of Buildings		6200	22,780,675.83	1,351,550.00	-94.1
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			22,792,351.74	1,356,700.00	-94.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			23,332,629.66	1,356,700.00	-94.2
INTERFUND TRANSFERS			20,002,020.00	.,000,700.00	34.2
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		5515	0.00	0.00	0.0
			0.00	0.00	0.0
INTERFUND TRANSFERS OUT		7640	0.00	0.00	
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
(1) TOTAL (1) TO					
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.0

			T		
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%

					E8APEUPW4B(2023-24)	
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	21,257,745.95	1,750,000.00	-91.8%	
5) TOTAL, REVENUES			21,257,745.95	1,750,000.00	-91.8%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		23,332,629.66	1,356,700.00	-94.2%	
	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			23,332,629.66	1,356,700.00	-94.2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(2,074,883.71)	393,300.00	-119.0%	
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)			(2,074,883.71)	393,300.00	-119.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	16,468,248.60	14,144,329.89	-14.1%	
b) Audit Adjustments		9793	(249,035.00)	0.00	-100.0%	
c) As of July 1 - Audited (F1a + F1b)			16,219,213.60	14,144,329.89	-12.8%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			16,219,213.60	14,144,329.89	-12.8%	
2) Ending Balance, June 30 (E + F1e)			14,144,329.89	14,537,629.89	2.8%	
Components of Ending Fund Balance			, ,	,,.		
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9712	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	14,144,329.89	14,537,629.89	2.8%	
		3140	14, 144,329.89	14,007,029.89	2.8%	
c) Committed		0750	0.00	0.00	0.00	
Stabilization Arrangements		9750	0.00	0.00	0.09	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

39 68544 0000000 Form 25 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	14,144,329.89	14,537,629.89
Total, Restricted Balance		14,144,329.89	14,537,629.89

E8AI					
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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	23,433.00	2,500.00	-89.3%
5) TOTAL, REVENUES			23,433.00	2,500.00	-89.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
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,			
7) Other Outgo (excluding mansfers of mulifect Costs)		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)			23,433.00	2,500.00	-89.3
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	0.04
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		0000 0000	0.00	0.00	0.0
			23,433.00	2,500.00	-89.3
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,433.00	2,500.00	-09.3
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	40.004.07	70 447 07	40.00
a) As of July 1 - Unaudited		9791	46,984.07	70,417.07	49.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			46,984.07	70,417.07	49.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			46,984.07	70,417.07	49.9
2) Ending Balance, June 30 (E + F1e)			70,417.07	72,917.07	3.6
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	25,654.00	25,654.00	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	44,763.07	47,263.07	5.6
Other Assignments	0000	9780	44,763.07		
Other Assignments	0000	9780		47,263.07	
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	69,638.07		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury		9111			
Fair Value Adjustment to Cash in County Treasury in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	779.00		
4) Due from Grantor Gov ernment		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			70,417.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
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			0.00		
Deferred Inflows of Resources 1) Deferred Inflows of Resources		9690	0.00		
		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			70,417.07		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0.00	0.00	C
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0
All Other State Revenue		8590	0.00	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0.00	O
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	O
Leases and Rentals		8650	0.00	0.00	0
Interest		8660	23,433.00	2,500.00	-89
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	C
All Other Transfers In from All Others		8799	0.00	0.00	C
TOTAL, OTHER LOCAL REVENUE			23,433.00	2,500.00	-89
TOTAL, REVENUES			23,433.00	2,500.00	-89
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	C
Clerical, Technical and Office Salaries		2400	0.00	0.00	(
Other Classified Salaries		2900	0.00	0.00	(
		2900			(
TOTAL, CLASSIFIED SALARIES			0.00	0.00	
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	(
PERS		3201-3202	0.00	0.00	(
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	(
Health and Welfare Benefits		3401-3402	0.00	0.00	(
Unemployment Insurance		3501-3502	0.00	0.00	(
Workers' Compensation		3601-3602	0.00	0.00	(
		3701-3702	0.00	0.00	(
OPEB, Allocated		3/01-3/02		0.00 1	

E01							
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference		
Other Employee Benefits		3901-3902	0.00	0.00	0.0%		
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%		
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	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%		
Proceeds from Lease Rev enue Bonds		8973	0.00	0.00	0.0%		
Proceeds from SBITAs		8974	0.00	0.00	0.0%		
California Dent of Education		0014	I 5.00	0.00	0.076		

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

\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	A. REVENUES					
	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
Control Statements 600-8796 23,43.00 2,500.00 -89.00 -	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
STOTICAL RECORDERS	3) Other State Revenue		8300-8599	0.00	0.00	0.0%
Description 10 Instruction 100 1	4) Other Local Revenue		8600-8799	23,433.00	2,500.00	-89.3%
	5) TOTAL, REVENUES			23,433.00	2,500.00	-89.3%
2) Interformer Feminate Services 3000 2009 0.00 0.00 0.00 0.00 0.00 0.00 0	B. EXPENDITURES (Objects 1000-7999)					
30 Page Remotes 300,3899 0.00	1) Instruction	1000-1999		0.00	0.00	0.0%
4) Ancillary Services	2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
S. Community Services	3) Pupil Services	3000-3999		0.00	0.00	0.0%
6) Find price 6000-4699 0.00	4) Ancillary Services	4000-4999		0.00	0.00	0.09
7) Cenoral Administration 7000-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	5) Community Services	5000-5999		0.00	0.00	0.09
10 Omer Administration		6000-6999		0.00	0.00	0.09
8) Plant Services		7000-7999				0.0%
Ditter Outgo						0.0%
			Except 7600-	0.00	0.00	0.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCESURES	9) Other Outgo	9000-9999		0.00	0.00	0.0%
FINANCING SOURCES AND USES (AS -910)	10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
D. OTHER FINANCING SOURCESUSES 1) Interfund Transfers 8800-8929				23,433.00	2,500.00	-89.3%
1) Interfund Transfers I 8800-8920 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
a) Transfers in 8800-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
b) Transfers Out 7600-7629 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	•		8900-8929	0.00	0.00	0.0%
2) Cher Sources Uses 830-8978 0.00 0						0.0%
a) Sources 8930-8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			7000 7020	0.00	0.00	0.07
b) Uses 7630-7899 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			9020 9070	0.00	0.00	0.0%
3) Contributions 899-8999 0.00 0.00 0.00 0.00 0.00 0.00 0.00						0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1- Unaudited b) Audit Adjustments c) Adjusted (Fia + Fib) d) Other Restatements a) As of July 1- Audited (Fia + Fib) d) Other Restatements a) Augusted Beginning Balance (Fic + Fid) 2) Ending Balance, June 30 (E + Fie) Components of Ending Fund Balance a) Nonspendable Revolving Cash All Others Revolving Cash All Others Breysel Items All Others All Others Stores Cher Assignments Cher Committed Stabilization Arrangements Cher Committed Cher Assignments (by Resource/Object) Cher Assignments Other Assignments (b) Class and Augusted (b) Class and Augusted e) Unassigned/Unapproprieted e) Unassigned/Unapproprieted e) Unassigned/Unapproprieted Reserve for Economic Uncertainties 0 0.00						0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0900-0999			0.0%
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unautited 9791 46,984.07 70,417.07 489 b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 e) Audited (F1a + F1b) Alabance a) Nonspendable Revolving Cash 9712 0.00 0.00 e) Audited (F1a + F1b) Stores 9719 0.00 0.00 e) Destricted e) Committed Stabilization Arrangements 9740 25,654.00 25,654.00 e) Committed Stabilization Arrangements 9750 0.00 0.00 e) Other Assignments (by Resource/Object) 9760 0.00 0.00 e) Other Assignments (by Resource/Object) 9760 0.00 0.00 e) Unassignments 9760 0.00 0.00 e) Unaspigned/Unappropriated Reserve for Economic Uncertainties						
1) Beginning Fund Balance a) As of July 1 - Lunaudited 9791 46,984.07 70,417.07 49 b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Ludided (Fla + F1b) 48,984.07 70,417.07 49 d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 48,984.07 70,417.07 49 2) Ending Balance, June 30 (E + F1e) 70,417.07 72,917.				23,433.00	2,500.00	-89.3%
a) As of July 1 - Unaudited 9791 46,984.07 70,417.07 49 b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Valudited (F1a + F1b) 46,984.07 70,417.07 49 d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 46,984.07 70,417.07 49 2) Ending Balance, June 30 (E + F1e) 70,417.07 72,917.07 33 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Prepaid Items 9712 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 D) Restricted 9719 0.00 0.00 0.00 D) Restricted 9740 25,654.00 25,654.00 0.00 C) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 d) Assigned Other Assignments (by Resource/Object) 9760 44,763.07 47,263.07 55 Other Assignments (by Resource/Object) 9780 44,763.07 47,263.07 55 Other Assignments 0.000 9780 44,763.07 47,263.07 65 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 499 46,984.07 70,417.07 72,917.07 33 70,917.07 72,917						
C) As of July 1 - Audited (F1s + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0,000						49.9%
d) Other Restatements 9795 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 46,984.07 70,417.07 49 46,984.07 70,417.07 49 46,984.07 70,417.07 72,917.07 33 72,917			9793			0.0%
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 0.00 0.00 Prepaid Items All Others 9719 0.00						49.9%
2) Ending Balance, June 30 (E + F1e)	d) Other Restatements		9795	0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable Rev olving Cash 9711 0.00 0.00 0 Stores 9712 0.00 0.00 0 Prepaid Items 9713 0.00 0.00 0 All Others 9719 0.00 0.00 0 b) Restricted 9740 25,654.00 25,654.00 0 c) Committed 9750 0.00 0.00 0 Stabilization Arrangements 9750 0.00 0.00 0 Other Commitments (by Resource/Object) 9760 0.00 0.00 0 Other Assignments (by Resource/Object) 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 47,263.07 6 Other Assignments 0000 9780 47,263.07 47,263.07 6 Unassigned/Unappropriated 9789 0.00 0.00 0.00 0 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0	e) Adjusted Beginning Balance (F1c + F1d)			46,984.07	70,417.07	49.9%
a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2) Ending Balance, June 30 (E + F1e)			70,417.07	72,917.07	3.6%
Revolving Cash 9711 0.00	Components of Ending Fund Balance					
Stores 9712 0.00 0.00 0 Prepaid Items 9713 0.00 0.00 0 All Others 9719 0.00 0.00 0 b) Restricted 9740 25,654.00 25,654.00 0 c) Committed 9750 0.00 0.00 0 Stabilization Arrangements 9750 0.00 0.00 0 Other Commitments (by Resource/Object) 9760 0.00 0.00 0 Other Assignments (by Resource/Object) 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 47,263.07 6 e) Unassigned/Unappropriated 0000 9780 0.00 0.00 0 Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0						
Prepaid Items 9713 0.00 0.00 0 All Others 9719 0.00 0.00 0 b) Restricted 9740 25,654.00 25,654.00 0 c) Committed Stabilization Arrangements 9750 0.00 0.00 0 Other Commitments (by Resource/Object) 9760 0.00 0.00 0 d) Assigned 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 47,263.07 e) Unassigned/Unappropriated Quassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0	Revolving Cash		9711	0.00	0.00	0.0%
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Stores		9712	0.00	0.00	0.0%
b) Restricted 9740 25,654.00 25,654.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Prepaid Items		9713	0.00	0.00	0.0%
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0 Other Commitments (by Resource/Object) 9760 0.00 0.00 0 d) Assigned Other Assignments (by Resource/Object) 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 0 Other Assignments 0000 9780 47,263.07 0 Other Assignments 0000 9780 47,263.07 0 Other Assignments 9780 0.00 0.00 0	All Others		9719	0.00	0.00	0.0%
Stabilization Arrangements 9750 0.00 0.00 0 Other Commitments (by Resource/Object) 9760 0.00 0.00 0 d) Assigned 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 47,263.07 Other Assignments 0000 9780 47,263.07 47,263.07 e) Unassigned/Unappropriated 9789 0.00 0.00 0 Reserve for Economic Uncertainties 9789 0.00 0.00 0	b) Restricted		9740	25,654.00	25,654.00	0.09
Other Commitments (by Resource/Object) 9760 0.00 0.00 0 d) Assigned 9780 44,763.07 47,263.07 5 Other Assignments (by Resource/Object) 9780 44,763.07 47,263.07 5 Other Assignments 0000 9780 44,763.07 47,263.07 6 47,263.07 9 0 </td <td>c) Committed</td> <td></td> <td></td> <td></td> <td></td> <td></td>	c) Committed					
d) Assigned Other Assignments (by Resource/Object) Other Assignments Stabilization Arrangements		9750	0.00	0.00	0.0%	
d) Assigned Other Assignments (by Resource/Object) Other Assignments Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
Other Assignments 0000 9780 44,763.07 Other Assignments 0000 9780 47,263.07 e) Unassigned/Unappropriated 8 9789 0.00 0.00 0	d) Assigned					
Other Assignments 0000 9780 44,763.07 Other Assignments 0000 9780 47,263.07 e) Unassigned/Unappropriated 8 9789 0.00 0.00 0	Other Assignments (by Resource/Object)		9780	44,763.07	47,263.07	5.69
Other Assignments 0000 9780 47,263.07 e) Unassigned/Unappropriated 88 eserve for Economic Uncertainties 9789 0.00 0.00 0		0000			,	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0	-			, . 55.01	47 263 07	
Reserve for Economic Uncertainties 9789 0.00 0.00 0		0000	5,55		77,200.07	
			0790	0.00	0.00	0.00
Unassigned/Unappropriated Amount 9790 0.00 0.00 0						0.09

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

39 68544 0000000 Form 35 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	25,654.00	25,654.00
Total, Restricted Balance		25,654.00	25,654.00

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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,268.00	0.00	-100.09
5) TOTAL, REVENUES			3,268.00	0.00	-100.09
B. EXPENDITURES			.,		
Certificated Salaries		1000-1999	0.00	0.00	0.09
Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
		5000-5999	0.00	0.00	0.0
5) Services and Other Operating Expenditures					
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		7000 7000	0.00	0.00	0.0
· · · · · · · · · · · · · · · · · · ·			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,268.00	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)			3,268.00	0.00	-100.0°
F. FUND BALANCE, RESERVES			5,255.55		
1) Beginning Fund Balance					
		9791	62 695 04	66.053.04	E 40
a) As of July 1 - Unaudited			63,685.01	66,953.01	5.1
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			63,685.01	66,953.01	5.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			63,685.01	66,953.01	5.1
2) Ending Balance, June 30 (E + F1e)			66,953.01	66,953.01	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	66,953.01	66,953.01	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		57.55	0.00	0.00	0.0
· · · ·		9780	0.00	0.00	0.0
Other Assignments		9100	0.00	0.00	0.0
e) Unassigned/Unappropriated		0700			
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	66,212.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
a) in Develoine Cook Assessed		9130	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	741.00		
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			66,953.01		
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)			66,953.01		
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					
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	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes		0010	0.00	0.00	0.07
Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
		8625			0.09
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	
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	3,268.00	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			3,268.00	0.00	-100.0
TOTAL, REVENUES			3,268.00	0.00	-100.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09

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Description Res	source Codes (Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
Communications TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY			0.00	0.00	0.0
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	0.00	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	0.04
To County Offices		7212	0.00	0.00	0.04
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	0.00	0.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
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

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39 68544 0000000 Form 49 E8APEUPW4B(2023-24)

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

			2023-24	2024-25	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	3,268.00	0.00	-100.0%
5) TOTAL, REVENUES			3,268.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
9) Other Guige	3000-3333	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)			3,268.00	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)			3,268.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,685.01	66,953.01	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,685.01	66,953.01	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,685.01	66,953.01	5.1%
2) Ending Balance, June 30 (E + F1e)			66,953.01	66,953.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing 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	66,953.01	66,953.01	0.0%
c) Committed		5740	00,000.01	30,000.01	3.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
		3700	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource (Object)		0700	0.00		
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%

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

39 68544 0000000 Form 49 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	66,953.01	66,953.01
Total, Restricted Balance		66,953.01	66,953.01

E8 <i>J</i>					E8APEUPW4B(2023-24	
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	4,574.04	4,337.00	-5.2	
4) Other Local Revenue		8600-8799	1,362,196.04	1,160,495.00	-14.8	
5) TOTAL, REVENUES			1,366,770.08	1,164,832.00	-14.8	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	0.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.	
6) Capital Outlay		6000-6999	0.00	0.00	0.	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,				
7) Other Outgo (excluding Transfers of Thuriest Gosts)		7400-7499	1,273,509.50	1,125,000.00	-11.1	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENDITURES			1,273,509.50	1,125,000.00	-11.	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,260.58	39,832.00	-57.	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.	
b) Transfers Out		7600-7629	0.00	0.00	0.	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.	
b) Uses		7630-7699	0.00	0.00	0.	
3) Contributions		8980-8999	0.00	0.00	0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,260.58	39,832.00	-57.	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,256,785.62	1,350,046.20	7.	
b) Audit Adjustments		9793	0.00	0.00	0.	
c) As of July 1 - Audited (F1a + F1b)			1,256,785.62	1,350,046.20	7	
d) Other Restatements		9795	0.00	0.00	0.	
e) Adjusted Beginning Balance (F1c + F1d)			1,256,785.62	1,350,046.20	7.	
2) Ending Balance, June 30 (E + F1e)			1,350,046.20	1,389,878.20	3	
Components of Ending Fund Balance			1,000,010.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0	
Stores		9712	0.00	0.00	0	
Prepaid Items		9713	0.00	0.00	0.	
All Others		9719	0.00	0.00	0	
b) Restricted		9740	1,350,046.20	1,389,878.20	3	
c) Committed		3740	1,330,040.20	1,303,070.20	3	
Stabilization Arrangements		9750	0.00	0.00	0	
Other Commitments		9750 9760	0.00	0.00	0	
		9700	0.00	0.00	0	
d) Assigned		9780	0.00	0.00	0	
Other Assignments		9780	0.00	0.00	0	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0	
G. ASSETS						
1) Cash		0440	4 005 040 55			
a) in County Treasury		9110	1,335,910.20			
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			

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,351.00		
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			1,351,261.20		
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	1,215.00		
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			1,215.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,350,046.20		
FEDERAL REVENUE			1,350,040.20		
		8290	0.00	0.00	0.0%
All Other Federal Revenue TOTAL, FEDERAL REVENUE		6290	0.00	0.00	0.09
			0.00	0.00	0.07
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies		0574	4.574.04	4 227 00	5.00
Homeowners' Exemptions		8571	4,574.04	4,337.00	-5.29
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			4,574.04	4,337.00	-5.29
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,192,923.90	1,023,300.00	-14.2%
Unsecured Roll		8612	16,480.12	15,900.00	-3.5%
Prior Years' Taxes		8613	171.10	300.00	75.3%
Supplemental Taxes		8614	104,820.92	100,780.00	-3.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,800.00	20,215.00	-57.79
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	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,362,196.04	1,160,495.00	-14.89
TOTAL, REVENUES			1,366,770.08	1,164,832.00	-14.89
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	500,000.00	605,000.00	21.09
Bond Interest and Other Service Charges		7434	773,509.50	520,000.00	-32.89
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,273,509.50	1,125,000.00	-11.79
TOTAL, EXPENDITURES			1,273,509.50	1,125,000.00	-11.7%
INTERFUND TRANSFERS			, .,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,574.04	4,337.00	-5.2%
4) Other Local Revenue		8600-8799	1,362,196.04	1,160,495.00	-14.8%
5) TOTAL, REVENUES			1,366,770.08	1,164,832.00	-14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
Q) Other Outre	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	1,273,509.50	1,125,000.00	-11.7%
10) TOTAL, EXPENDITURES			1,273,509.50	1,125,000.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			93,260.58	39,832.00	-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)			93,260.58	39,832.00	-57.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,256,785.62	1,350,046.20	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,256,785.62	1,350,046.20	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,256,785.62	1,350,046.20	7.4%
2) Ending Balance, June 30 (E + F1e)			1,350,046.20	1,389,878.20	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,350,046.20	1,389,878.20	3.0%
c) Committed		27.10	.,000,010.20	.,000,070.20	3.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		3700	0.00	0.00	3.0 /6
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9100	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9799	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,350,046.20	1,389,878.20
Total, Restricted Balance		1,350,046.20	1,389,878.20

			-	1	E8APEUPW4B(2023-24)	
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	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	2,645.00	0.00	-100.09	
5) TOTAL, REVENUES			2,645.00	0.00	-100.09	
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) Employ ee 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	4,000.00	0.00	-100.0	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,				
7) Other Outgo (excluding Transfers of Tridifect Costs)		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			4,000.00	0.00	-100.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,355.00)	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 NET POSITION (C + D4)			(1,355.00)	0.00	-100.0	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	52,514.60	51,159.60	-2.6	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			52,514.60	51,159.60	-2.6	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Net Position (F1c + F1d)			52,514.60	51,159.60	-2.6	
2) Ending Net Position, June 30 (E + F1e)			51,159.60	51,159.60	0.0	
Components of Ending Net Position			21,12012	2.,		
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0	
b) Restricted Net Position		9797	51,159.60	51,159.60	0.0	
c) Unrestricted Net Position		9790	0.00	0.00	0.0	
G. ASSETS			****			
1) Cash						
a) in County Treasury		9110	50,593.60			
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			
collections Awaiting Deposit provide the street of the street o		9140	0.00			
2) Investments 3) Accounts Receivable		9200	566.00			
4) Due from Grantor Government 4) Due from Grantor Government		9200	0.00			
		9290	0.00			
5) Due from Other Funds						
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		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			51,159.60		
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)			51,159.60		
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	0.09
Interest		8660	2,645.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue				2.30	
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		5.55	2,645.00	0.00	-100.09
TOTAL, REVENUES			2,645.00	0.00	-100.0
CERTIFICATED SALARIES			2,040.00	0.00	130.0
Certificated Salaries Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1300	0.00	0.00	0.09
			0.00	0.00	0.09
CLASSIFIED SALARIES					

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Description Resource Codes	S 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	0.09
PERS	3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.09
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	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES	1.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES		0.00	0.00	0.07
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.09
	5300	0.00		0.0%
Dues and Memberships			0.00	
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	4,000.00	0.00	-100.0%
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		4,000.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION				
Depreciation Expense	6900	0.00	0.00	0.09
Amortization Expense-Lease Assets	6910	0.00	0.00	0.09
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.09
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.09
TOTAL, EXPENSES		4,000.00	0.00	-100.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
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		3.00	3.30	5.0
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.09
(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	2,645.00	0.00	-100.0%
5) TOTAL, REVENUES			2,645.00	0.00	-100.0%
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		4,000.00	0.00	-100.0%
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			4,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(1,355.00)	0.00	-100.0%
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)			(1,355.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,514.60	51,159.60	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,514.60	51,159.60	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,514.60	51,159.60	-2.6%
2) Ending Net Position, June 30 (E + F1e)			51,159.60	51,159.60	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	51,159.60	51,159.60	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

39 68544 0000000 Form 67 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	51,159.60	51,159.60
Total, Restricted Net Position		51,159.60	51,159.60

				1	E0APEUPW4B(2023-2
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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	3,778.00	101,200.00	2,578.7
5) TOTAL, REVENUES			3,778.00	101,200.00	2,578.7
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) Employ ee 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	55,610.63	100,000.00	79.8
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			55,610.63	100,000.00	79.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,832.63)	1,200.00	-102.3
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)			(51,832.63)	1,200.00	-102.3
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	122,056.31	70,223.68	-42.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			122,056.31	70,223.68	-42.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			122,056.31	70,223.68	-42.5
2) Ending Net Position, June 30 (E + F1e)			70,223.68	71,423.68	1.7
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9797	70,223.68	71,423.68	1.7
c) Unrestricted Net Position		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,397.97		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,298.73		
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	10,526.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
•					
10) Fixed Assets		9400			

			2022 24	2024 25	Parant.
Description R	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			70,223.68		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,778.00	1,200.00	-68.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	100,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,778.00	101,200.00	2,578.7%
TOTAL, REVENUES			3,778.00	101,200.00	2,578.7%
SERVICES AND OTHER OPERATING EXPENSES			-,	,	
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and		0.00	0.00	0.00	0.070
Operating Expenditures		5800	55,610.63	100,000.00	79.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		0000	55,610.63	100,000.00	79.8%
TOTAL, EXPENSES			55,610.63	100,000.00	79.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00/
Other Authorized Interfund Transfers In		09.19	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES Other Sources					
Other Sources		9005	0.00	0.00	0.00/
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		70			
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 + c - d + e)			0.00	0.00	0.0%

					<u> </u>
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	3,778.00	101,200.00	2,578.7%
5) TOTAL, REVENUES			3,778.00	101,200.00	2,578.7%
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		55,610.63	100,000.00	79.8%
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		7.000	55,610.63	100,000.00	79.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,832.63)	1,200.00	-102.3%
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)			(51,832.63)	1,200.00	-102.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	122,056.31	70,223.68	-42.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,056.31	70,223.68	-42.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			122,056.31	70,223.68	-42.5%
2) Ending Net Position, June 30 (E + F1e)			70,223.68	71,423.68	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	70,223.68	71,423.68	1.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Net Position Detail

39 68544 0000000 Form 71 E8APEUPW4B(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	70,223.68	71,423.68
Total, Restricted Net Position		70,223.68	71,423.68

	2023	3-24 Unaudited Actu	ials		2024-25 Budget	
Description	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)	2,790.40	2,790.40	2,790.40	2,932.80	2,932.80	2,932.80
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)	2,790.40	2,790.40	2,790.40	2,932.80	2,932.80	2,932.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	52.69	52.69	52.69	52.69	52.69	52.69
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	52.69	52.69	52.69	52.69	52.69	52.69
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,843.09	2,843.09	2,843.09	2,985.49	2,985.49	2,985.49
7. Adults in Correctional Facilities		_				
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Work in Progress 3,665,855.60 32,754,013.40 36,419,869.00 36,4 Total capital assets not being depreciated 17,401,118.60 32,754,013.40 50,155,132.00 0.00 0.00 50,1 Capital assets being depreciated: 2,221,322.00 2,221,322.00 2,221,322.00 2,22 Buildings 64,942,196.00 149,065.00 65,091,261.00 66,6 Equipment 2,143,055.87 570,450.13 2,713,506.00 0.00 0.00 70,0 Accumulated Depreciation for: 2 2,243,325.00 0.00 0.00 0.00 0.00 70,0 Accumulated Depreciation for: 2 2,143,055.87 719,515.13 70,026,089.00 0.00 0.00 0.00 70,0 Buildings (17,526,682.00) (181,265.00) (869,272.00) (88 (88,077.00) (88,077.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00) (20,481,482.00)		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Land 13,75,836.00 13,73,636.00 13,73,73,636.00 13,73,73,636.00 13,73,73,73,73,73,73,73,73,73,73,73,73,73	Governmental Activities:						
Mork in Progress 3,865,856 60 32,754,013.40 38,419,888.00 0.00 0.00 30,6	Capital assets not being depreciated:						
Total capital assets not being depreciated Capital assets being depreciated Land Improvements Land Imp	Land	13,735,263.00		13,735,263.00			13,735,263.00
Capital assets being depreciated: 2,221,322.00	Work in Progress	3,665,855.60	32,754,013.40	36,419,869.00			36,419,869.00
Land Improvements	Total capital assets not being depreciated	17,401,118.60	32,754,013.40	50,155,132.00	0.00	0.00	50,155,132.00
Buildings	Capital assets being depreciated:						
Equipment 2,143,055.87 570,450.11 2,713,506.00 0.00 0.00 7.00	Land Improvements	2,221,322.00		2,221,322.00			2,221,322.00
Total capital assets being depreciated 69,306,373.87 719,515.13 70,026,080.00 0.00 0.00 70,000 Accumulated Depreciation for teach comments (688,007.00) (181,285.00) (889,272.00) (889,272.00) (889,072.00) (889,072.00) (20,481.482.00) (20,4	Buildings	64,942,196.00	149,065.00	65,091,261.00			65,091,261.00
Accumulated Depreciation for:	Equipment	2,143,055.87	570,450.13	2,713,506.00			2,713,506.00
Land Improvements	Total capital assets being depreciated	69,306,573.87	719,515.13	70,026,089.00	0.00	0.00	70,026,089.00
Buildings	Accumulated Depreciation for:						
Equipment 1,162,771.00 (52,884.00 1,215,655.00	Land Improvements	(688,007.00)	(181,265.00)	(869,272.00)			(869,272.00)
Total accumulated depreciation (19,377,480.00) (3,388,948.00) (22,566,400.00) 0.00 0.00 22,25 Total capital assets being depreciated, net excluding lease and subscription assets 49,929,113.87 (2,489,433.87) 47,459,680.00 0.00 0.00 47,4 Lease Assets 0.00 <td>Buildings</td> <td>(17,526,682.00)</td> <td>(2,954,800.00)</td> <td>(20,481,482.00)</td> <td></td> <td></td> <td>(20,481,482.00)</td>	Buildings	(17,526,682.00)	(2,954,800.00)	(20,481,482.00)			(20,481,482.00)
Total capital assets being depreciated, net excluding lease and subscription assets sets (2,469,433.87) 47,499,680.00 0.00 0.00 47,4 47,45,680.00 0.00 0.00 47,4 47,45,680.00 0.00 0.00 47,4 47,45,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Equipment	(1,162,771.00)	(52,884.00)	(1,215,655.00)			(1,215,655.00)
Subscription assets 49,929,113.87 2,499,433.87 47,459,680.00 0.00 0.00 47,4	Total accumulated depreciation	(19,377,460.00)	(3,188,949.00)	(22,566,409.00)	0.00	0.00	(22,566,409.00)
Accumulated amortization for lease assets Total lease assets, net Subscription Assets Accumulated amortization for lease assets Total subscription Assets Accumulated amortization for subscription assets Total subscription assets, net Subscription Assets, net Accumulated amortization for subscription assets Total subscription assets, net Subscription assets Subscription		49,929,113.87	(2,469,433.87)	47,459,680.00	0.00	0.00	47,459,680.00
Total lease assets, net	Lease Assets			0.00			0.00
Subscription Assets	Accumulated amortization for lease assets			0.00			0.00
Accumulated amortization for subscription assets Total subscription assets, net 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Total subscription assets, net 0.00 0.	Subscription Assets			0.00			0.00
Covernmental activity capital assets, net 67,330,232.47 30,284,579.53 97,614,812.00 0.00 0.00 97,614	Accumulated amortization for subscription assets			0.00			0.00
Business-Type Activities:	Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:	Gov ernmental activity capital assets, net	67.330.232.47	30.284.579.53	97.614.812.00	0.00	0.00	97,614,812.00
Capital assets not being depreciated: Land 0.00				. , , , , , , , , , , , , , , , , , , ,			. , , , ,
Work in Progress 0.00							
Total capital assets not being depreciated 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Land			0.00			0.00
Capital assets being depreciated: 0.00 Land Improvements 0.00 Buildings 0.00 Equipment 0.00 Total capital assets being depreciated 0.00 Accumulated Depreciation for: 0.00 Land Improvements 0.00 Buildings 0.00 Equipment 0.00 Total accumulated depreciation 0.00 Total capital assets being depreciated, net excluding lease and subscription assets 0.00 Lease Assets 0.00 Accumulated amortization for lease assets 0.00 Total lease assets, net 0.00 Subscription Assets 0.00	Work in Progress			0.00			0.00
Land Improvements 0.00	Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	Capital assets being depreciated:						
Equipment	Land Improvements			0.00			0.00
Total capital assets being depreciated 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Buildings			0.00			0.00
Accumulated Depreciation for: 0.00 Land Improvements 0.00 Buildings 0.00 Equipment 0.00 Total accumulated depreciation 0.00 0.00 Total capital assets being depreciated, net excluding lease and subscription assets 0.00 0.00 Lease Assets 0.00 0.00 0.00 Accumulated amortization for lease assets 0.00 0.00 Total lease assets, net 0.00 0.00 0.00 Subscription Assets 0.00 0.00 0.00	Equipment			0.00			0.00
Land Improvements	Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Buildings							
Equipment	Land Improvements			0.00			0.00
Total accumulated depreciation 0.00	Buildings			0.00			0.00
Total capital assets being depreciated, net excluding lease and subscription assets 0.00 0.00 0.00 0.00 0.00 0.00	Equipment			0.00			0.00
Total capital assets being depreciated, net excluding lease and subscription assets 0.00 0.00 0.00 0.00 0.00 0.00	Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets 0.00 </td <td>Total capital assets being depreciated, net excluding lease and</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Total capital assets being depreciated, net excluding lease and						0.00
Accumulated amortization for lease assets 0.00 </td <td>·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	·						0.00
Total lease assets, net 0.00 0.00 0.00 0.00 0.00 0.00 Subscription Assets 0.00 0.00 0.00							0.00
Subscription Assets 0.00		0.00	0.00		0.00	0.00	0.00
		5.00	3.00		3.30	3.30	0.00
0.00	·						0.00
Total subscription assets, net 0.00 0.00 0.00 0.00 0.00		0.00	0.00		0.00	0.00	0.00
Business-type activity capital assets, net 0.00 0.00 0.00 0.00 0.00 0.00							0.00

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND

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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	15,092,882.53	301	0.00	303	15,092,882.53	305	0.00	287,020.07	307	14,805,862.46	309
2000 - Classified Salaries	4,643,257.23	311	1,138.35	313	4,642,118.88	315	448,232.24		317	4,642,118.88	319
3000 - Employ ee Benefits	7,651,973.18	321	411.02	323	7,651,562.16	325	161,485.15	217,164.36	327	7,434,397.80	329
4000 - Books, Supplies Equip Replace. (6500)	2,130,915.19	331	0.00	333	2,130,915.19	335	472,550.71	903,892.99	337	1,227,022.20	339
5000 - Services & 7300 - Indirect Costs	6,241,914.47	341	0.00	343	6,241,914.47	345	1,097,194.00	2,615,620.01	347	3,626,294.46	349
				TOTAL	35,759,393.23	365			TOTAL	31,735,695.80	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		EDF No.
1. Teacher Salaries as Per EC 41011	1100	40.040.000.77	375
2. Salaries of Instructional Aides Per EC 41011.		12,613,298.77	-
	2100	1,388,923.41	380
3. STRS	3101 & 3102	3,133,430.99	382
4. PERS	3201 & 3202	360,536.54	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	306,835.05	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	1,231,284.52	385
7. Unemployment Insurance	3501 & 3502	6,868.60	390
8. Workers' Compensation Insurance	3601 & 3602	243,767.88	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		40 204 045 70	395
20 Lane Teacher and Instructional Aids Coloring and		19,284,945.76	-
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
Delients deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		19,284,945.76	39
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		60.77%	
16. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')			

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

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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 prov	isions of EC 41374.	
1. Minimum percentage required (60% elementary , 55% unified, 50% high)		
	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.77%	ļ
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).	31,735,695.80	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Excluded cat resources that were not spent on teacher salary & benefits per EC 41372		

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 Pay able	31,392,216.00	18,611,143.00	50,003,359.00			50,003,359.00	
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		469,058.00	469,058.00			469,058.00	
Total/Net OPEB Liability		20,229,327.00	20,229,327.00			20,229,327.00	
Compensated Absences Payable	61,264.82	16,150.18	77,415.00			77,415.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	31,453,480.82	39,325,678.18	70,779,159.00	0.00	0.00	70,779,159.00	0.00
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			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

	Funds 01, 09, and 62							
Section I - Expenditures	Goals	Functions	Objects	2023-24 Expenditures				
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	36,701,831.92				
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	3,120,516.33				
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	127,812.32				
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00				
4. Other Transfers Out	All	9200	7200- 7299	0.00				
5. Interfund Transfers Out	All	9300	7600- 7629	0.00				
		9100	7699					
6. All Other Financing Uses	All	9200	7651	0.00				
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00				
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00				

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

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through				
C9) D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	127,812.32
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,453,503.27
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)				2,843.09
B. Expenditures per ADA (Line I.E divided by Line II.A)				11,766.60

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

Section III -		
MOE		
Calculation		
(For data		
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior y ear		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure	00 070 400 00	44 007 00
amount.)	28,276,422.08	11,037.63
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus	20 272 222 2	44 007 00
Line A.1)	28,276,422.08	11,037.63
B. Required		
effort (Line A.2		
times 90%)	25,448,779.87	9,933.87
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	33,453,503.27	11,766.60
	55,100,000.21	,,,,,,,,
D. MOE		
deficiency amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00
	0.00	0.00

Jefferson Elementary San Joaquin County

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

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

Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

39 68544 0000000 Form ICR E8APEUPW4B(2023-24)

Part I - General	Administrativa	Share of Plant	Sarvicas 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

 Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

1,182,122.28

- 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.

R	Salarine	and	Ranafite	- All Other	Activition

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)

26.205.990.66

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.51%

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.

0.00

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

1,670,572.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

88 702 99

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	·
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	148,927.40
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)	1,908,202.39
9. Carry-Forward Adjustment (Part IV, Line F)	(125,931.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,782,271.09
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,638,223.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,699,350.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,894,918.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,175.26
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)	447,801.15
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)	13,729.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	13,723.00
(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)	3,153,232.28
	3, 100,202.20
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
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs	0.00
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	547,225.34
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)	34,427,655.15
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)	5.54%
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)	5.18%
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	
approv ed 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)	1,908,202.39
B. Carry-forward adjustment from prior year(s)	
Carry-forward adjustment from the second prior year	0.00
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-recov ery : Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (6.64%) 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 (6.64%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (6.64%) times Part III, Line B19); zero if positive	(377,793.91)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(377,793.91)
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	ļ
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:	4.45%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-188896.96) is applied to the current year calculation and the remainder	
(\$-188896.95) is deferred to one or more future years:	4.99%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-125931.30) is applied to the current year calculation and the remainder	
(\$-251862.61) is deferred to one or more future years:	5.18%
LEA request for Option 1, Option 2, or Option 3	
	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	(125,931.30)

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed	
indirect	
cost rate:	6.64%
Highest	
rate used	
in any	
program:	6.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,221,432.25	81,103.10	6.64%
01	3010	153,868.81	10,216.89	6.64%
01	4127	37,653.44	2,500.19	6.64%
01	6266	90,165.45	5,986.98	6.64%
01	8150	482,691.59	32,050.72	6.64%
13	5310	547,225.34	27,689.60	5.06%

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

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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					
Adjusted Beginning Fund Balance	9791-9795	1,298,045.13		883,670.24	2,181,715.37
2. State Lottery Revenue	8560	629,427.55		324,886.47	954,314.02
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
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,927,472.68	0.00	1,208,556.71	3,136,029.39
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	250,165.17		134,391.06	384,556.23
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	308,547.82			308,547.82
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,582.00	3,582.00
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)		558,712.99	0.00	137,973.06	696,686.05
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,368,759.69	0.00	1,070,583.65	2,439,343.34

D. COMMENTS:

Generation Genius

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 General Fund and Charter Schools Funds Program Cost Report

		1			T		ı
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	20,868,815.71	6,615,034.21	27,483,849.92	1,812,050.04		29,295,899.96
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,133,693.62	0.00	6,133,693.62	404,403.31		6,538,096.93
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
	Food Services					1,549.37	1,549.37
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					813,077.00	813,077.00
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	80,898.26		80,898.26
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(27,689.60)		(27,689.60)
	Total General Fund and Charter Schools Funds Expenditures	27,002,509.33	6,615,034.21	33,617,543.54	2,269,662.01	814,626.37	36,701,831.92

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(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	20,221,972.61	0.00	471,552.54	0.00	142,115.30	0.00	33,175.26			0.00	0.00	20,868,815.71
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	3,416,250.87	0.00	0.00	838,029.91	1,879,412.84	0.00	0.00			0.00	0.00	6,133,693.62
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	1												
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct C	harged Costs	23,638,223.48	0.00	471,552.54	838,029.91	2,021,528.14	0.00	33,175.26	0.00	0.00	0.00	0.00	27,002,509.33

^{*} Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support C	Allocated Support Costs (Based on factors input on Form PCRAF)		
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	2,518,290.24	3,353,425.53	743,318.44	6,615,034.21
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
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	·	2,518,290.24	3,353,425.53	743,318.44	6,615,034.21

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

39 68544 0000000 Form PCR E8APEUPW4B(2023-24)

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)	447,801.15
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,760,847.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	88,702.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,297,351.61
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,002,509.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,615,034.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	33,617,543.54
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,227,005.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,227,005.65
D.	Total Direct Charged and Allocated Costs (B3 + C5)	34,844,549.19
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.59%

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

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)	1,549.37				1,549.37
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				813,077.00	813,077.00
Total Other Costs	1,549.37	0.00	0.00	813,077.00	814,626.37

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

39 68544 0000000 Form PCRAF E8APEUPW4B(2023-24)

			Teacher Full-Ti	me Equivalents		Classro	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)
	ibuted Expenditures, Funds 01, 09, and 62, Goals allocated based on factors input)	315,234.74	0.00	2,074,533.00	128,522.50	3,353,425.53	0.00	743,318.44
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	tion factors are only needed for a column if there are expenditures in line A.)							
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	2.00		16.75	3.50	150.00	0.00	250.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)							
	Cafeteria (Funds 13 & 61)							
C. Total Allocation Fa	actors	2.00	0.00	16.75	3.50	150.00	0.00	250.00

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

39 68544 0000000 Form SIAA E8APEUPW4B(2023-24)

		FOR ALL FU			-		LUAFEUP	V4B(2023-24
	Direct Inter	Costs - fund		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(27,689.60)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							27,689.60	95,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	27,689.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	27,689.60
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							95,000.00	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						

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

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

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

		Costs - fund		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
							1	

Jefferson Elementary San Joaquin County

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

39 68544 0000000 Form SIAA E8APEUPW4B(2023-24)

Description	Direct Inter Transfers In 5750	Costs - fund Transfers Out 5750		t Costs - fund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	27,689.60	(27,689.60)	0.00	0.00	122,689.60	122,689.60

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Unaudited Actuals Budget 2024-25 **Technical Review Checks**

Phase - All Display - All Technical Checks

Jefferson Elementary San Joaquin County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (If data are not correct, correct the data; if data are correct an explanation is

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

IMPORT CHECKS

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

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CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

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INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	Passed
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	Passed
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>

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

Passed

pass the TRC.

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Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks

Phase - All Display - All Technical Checks

Jefferson Elementary San Joaquin County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS	
BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the	<u>Passed</u>

GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will

SACS Web System - SACS V10.1 39-68544-0000000 - Jefferson Elementary - Unaudited Actuals - Unaudited Actuals 2023-24 8/19/2024 1:46:49 PM	
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>

SACS Web System - SACS V10.1 39-68544-0000000 - Jefferson Elementary - Unaudited Actuals - Unaudited Actuals 2023-24 8/19/2024 1:46:49 PM				
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>			
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).				
EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)	<u>Exception</u>			
FUND RESOURCE FUNCTION VALUE				
01 3308 1110 (\$7,928.38)				
Explanation: overspent grant in 22-23, required adj in 23-24 to reconcile.				
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>			
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u> <u>Passed</u>			
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out				
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>			
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by	Passed Passed			
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed Passed Passed			
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	Passed Passed Passed			

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital

Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets)

1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

within the same fund.

Passed

Passed

01	RESOURCE	OBJECT	VALUE	
UI	0000	3102	(\$345.95)	
Explanation: §	STRS Adjustment			
01	3308	8182	(\$7,928.38)	
Explanation: c	overspent grant in 22-23, rec	quired adj in 23-24 to reconcil	e.	
)1	3308	1100	(\$2,702.48)	
explanation: c	overspent grant in 22-23, rec	quired adj in 23-24 to reconcil	e.	
1	3308	3201	(\$806.70)	
xplanation: c	overspent grant in 22-23, rec	quired adj in 23-24 to reconcil	e.	
1	3308	3301	(\$577.85)	
xplanation: c	overspent grant in 22-23, rec	quired adj in 23-24 to reconcil	e.	
1	3308	3401	(\$3,250.42)	
xplanation: c	overspent grant in 22-23, red	quired adj in 23-24 to reconcil		
1	3308	3501	(\$133.01)	
		quired adj in 23-24 to reconcil		
1	3308	3601	(\$457.92)	
		quired adj in 23-24 to reconcil	•	
1	6537	8590	(\$29,137.61)	
	inspent funds were recoupe		(\$20,101.01)	
1	7690	3102	(\$151.00)	
	STRS Adjustment	0.102	(\$101.00)	
EV BOSITIV	E (Marning) In the follow	wing recourses total revenue	(objects 7211 through 7213, plus 7299 for	Eventio
979) are neg	gative, by fund:	-	es exclusive of contributions (objects 8000-	<u>Exception</u>
979) are neg UND	gative, by fund: RESOURCE	-	es exclusive of contributions (objects 8000-	Exception
979) are neg UND 1	gative, by fund: RESOURCE 3308	VA	es exclusive of contributions (objects 8000-	Exception
979) are neg UND 1 (xplanation: c	gative, by fund: RESOURCE 3308	-	es exclusive of contributions (objects 8000-	<u>Exceptio</u>
979) are neg UND 1 xplanation: c	gative, by fund: RESOURCE 3308	VA	es exclusive of contributions (objects 8000-	Exception
8979) are neg F UND 01 Explanation: c 01	gative, by fund: RESOURCE 3308 overspent grant in 22-23, rec	VA quired adj in 23-24 to reconcil	es exclusive of contributions (objects 8000- ALUE (\$7,928.38) e.	<u>Exceptior</u>
B979) are negretary are negret	RESOURCE 3308 overspent grant in 22-23, rec 6537 unspent funds were recoupe	Quired adj in 23-24 to reconciled by the COE	es exclusive of contributions (objects 8000- ALUE (\$7,928.38) e.	Exception Passed
S979) are negroup of the second of the secon	pative, by fund: RESOURCE 3308 Everspent grant in 22-23, rec 6537 Einspent funds were recoupe ITION-ZERO - (Fatal) - Recoupe Irce, in funds 61 through 95. RU-REVENUE - (Warning)	quired adj in 23-24 to reconciled by the COE stricted Net Position (Object	es exclusive of contributions (objects 8000-ALUE (\$7,928.38) e. (\$29,137.61) 9797), in unrestricted resources, must be	
S979) are negroup of the second of the secon	RESOURCE 3308 overspent grant in 22-23, rec 6537 unspent funds were recoupe ITION-ZERO - (Fatal) - Rec urce, in funds 61 through 95. RU-REVENUE - (Warning) fund for the Administrative	quired adj in 23-24 to reconciled by the COE stricted Net Position (Object - Transfers of special education Lo	es exclusive of contributions (objects 8000- ALUE (\$7,928.38) e. (\$29,137.61) 9797), in unrestricted resources, must be con pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or	Passe Passe
B979) are negroup of the property of the prope	RESOURCE 3308 overspent grant in 22-23, rec 6537 unspent funds were recoupe ITION-ZERO - (Fatal) - Rec irce, in funds 61 through 95. RU-REVENUE - (Warning) fund for the Administrative of the course, in all funds except	quired adj in 23-24 to reconciled by the COE stricted Net Position (Object - Transfers of special education Louding of a Special Education Louding of a Special Education Louding of the general fund and funds 6 destricted Net Position (Object	es exclusive of contributions (objects 8000- ALUE (\$7,928.38) e. (\$29,137.61) 9797), in unrestricted resources, must be con pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or	<u>Passed</u>

SUPPLEMENIAL CHECKS

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

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ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.	<u>Passed</u>
ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	<u>Passed</u>
CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>

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

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

Passed