

Ravedale Termo Elementary School District

2023-24 UNAUDITED ACTUALS

Attached for your review is the Unaudited Actuals Report for the 2023/24 fiscal year which ended June 30, 2024. The report shows the beginning balance, actual revenue, expenditures and ending balance for each fund, along with supporting detail reports in the State reporting format.

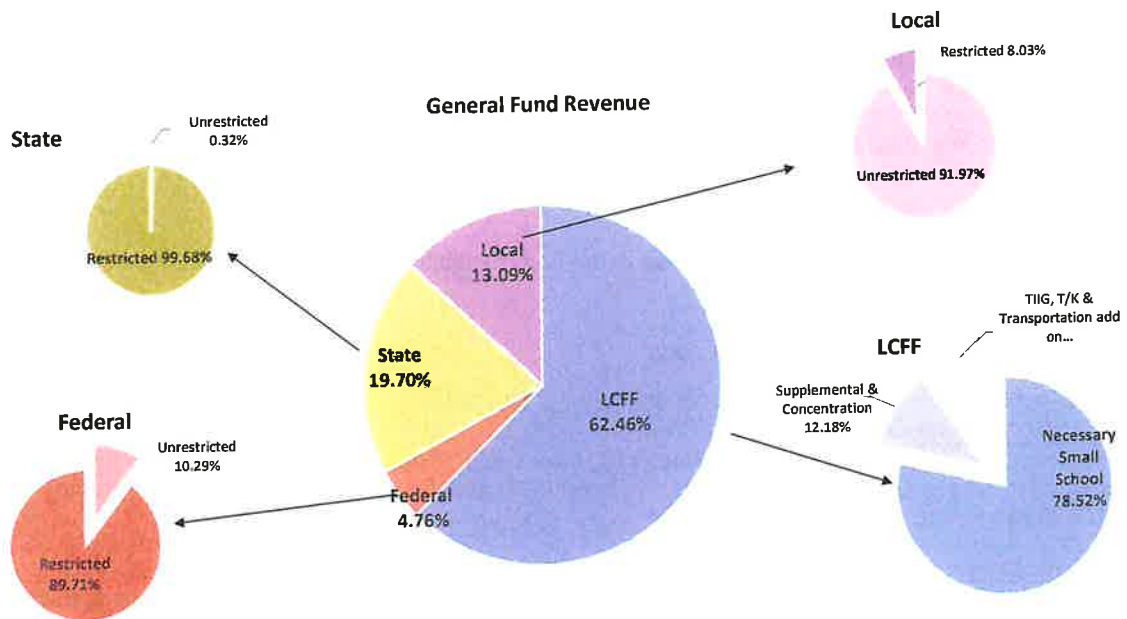
Enrollment and Attendance

The District is funded under the Necessary Small Schools (NSS) option within the Local Control Funding Formula. Schools qualify as a NSS when ADA is less than 97 students. ADA is reported three times per year; the first reporting period or P1, is the average attendance over the first four school months; the second reporting period or P2, is the average attendance over eight school months; and Annual ADA is the average attendance for the entire school year.

With the passage of AB181 included in the 2022/23 Budget Act, ADA for 2023/24 is based upon the higher of current year, prior year or the average of the three most recent prior years' ADA (adjusted for 21/22 proxy ADA). Due to declining enrollment, the District was funded on the prior three year average of 8.66 ADA.

General Fund Revenues

General Fund revenues were received from: Local Control Funding Formula (LCFF) Necessary Small Schools Federal, State and Local sources. LCFF revenue at 62% is the largest source; LCFF Revenue is generated primarily from Necessary Small Schools, P-2 ADA and unduplicated pupils in the form of Supplemental/Concentration funds.

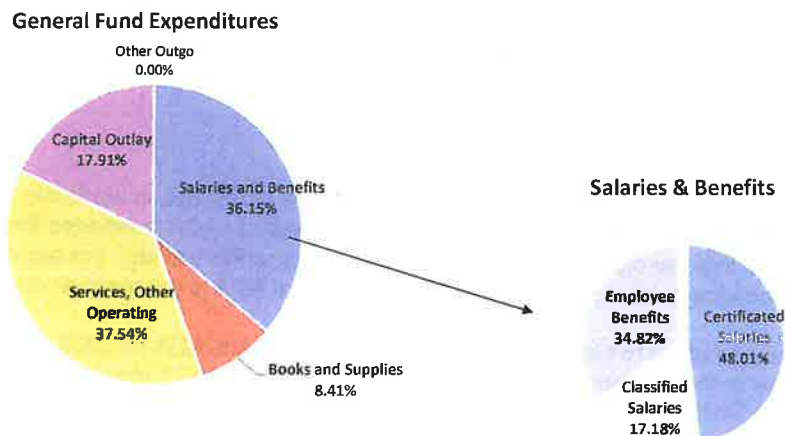


One-Time Funds

Over the past several years the District has received one-time funds. The one time funds are: T/K Planning and Implementation, which expire June 2026; Educator Effectiveness Block Grant, which expire September 2026; Arts, Music and Instructional Block Grant, which expire June 2026; and the Learning Recovery Emergency Block Grant, which will expire June 2028.

GENERAL FUND EXPENDITURES

Supplemental and Concentration grant funds for unduplicated pupils make up 15.51% of LCFF base funds. The District contributed 22.663% to increased or improved services for unduplicated pupils during 2023/24.



Salaries and Benefits (Objects 1000-3999)

36.15% of expenditures are for salaries and benefits. All salary schedule increases for 2023/24 were settled prior to the beginning of the 2023/24 fiscal year.

Books and Supplies/Service, Other Operating (Objects 4000-5999)

Starfall online curriculum was purchased to enhance reading and writing skills. Supplies purchased were for the Expanded Learning Opportunity Program; custodial services; fuel; microsoft software programs; and classroom materials. Professional Services and Other Operating expenses were for mileage; utilities; pupil and liability insurance; and repairs.

Capital Outlay (Objects 6000-6999)

Capital Outlay costs were from the purchase of the Ford Expedition for the Expanded Learning Opportunity Program.

Other Outgo (Objects 7100-7299 and 7400-7499)

The district had no expenses for other outgo.

GENERAL FUND OTHER FINANCING SOURCES/USES

Interfund Transfers (Objects 8900-8929 and 7600-7629)

The District does not participate in the National School Lunch Program. Each year revenue for the Cafeteria Fund is provided through a General Fund transfer. To provide all students with free meals, \$12,500 was transferred during the 2023/24 fiscal year.

Contributions (Objects 8980-8999)

Restricted programs that deficit spend require a contribution from the Unrestricted side of the budget to balance the restricted program. No contributions were necessary for restricted programs.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) REPORTING

GASB reports are accounting and financial reporting standards for U.S. state and local governments to provide a transparent process that provides information to taxpayers, public officials and investors on the District's financial status.

California State Teachers' Retirement System (CalSTRS) On-Behalf

School Districts are required to report their share of the State STRS On-Behalf pension contributions per GASB Statements 68 and 85 each year. This entry is recorded in resource 7690, the total for 2023/24 was \$6,235.

GASB 31

GASB 31 requires fair value reporting of all investments. The fair value of investments in the Lassen County Investment pool is 97.99%. The value is calculated by dividing the pool's market value (\$204,476,009) by the pool's cost value (\$208,673,341) = 97.99%

GENERAL FUND BALANCE**Cash Balance**

The General Fund ended with \$965,799 in Unrestricted cash, \$350,195 in Restricted cash for a total cash balance of \$1,315,995 as of June 30, 2024. No cash was transferred in from other funds. The cash in county fair market value adjustment was -\$26,470.

Carryover by Program

Ending Fund balances and deferred revenue from 2023/24 total \$302,858 . Carryover will be added to the 2024/25 First Interim Report.

Unrestricted Programs

0 Lottery
\$0

Restricted Programs

45,044 ELOP
4,298 Educator Effectiveness
821 Restricted Lottery
17,078 Special Education
2,440 Mental Health
7,137 Arts & Music Block Grant
1,701 Prop 28 Arts & Music
221 CSEA Prof. Development
20,736 Learning Recovery Blk Grnt
50,000 LCFF Equity Multiplier
83,333 PG & E Settlement
1,332 Character Counts
\$234,141

Deferred Revenue

16,994 Title V-REAP
51,723 T/K Grant
\$68,717

Ending Fund Balance Components

The components of the ending fund balance are comprised of Nonspendable funds; Board committed funds; Other Assignments; and the Reserve for Economic Uncertainties. The portion of the fund balance that is available for ongoing expenses at the Board's discretion is the reserve for economic uncertainties, less the State Minimum Required Reserve of \$87,000.

The 2023/24 General Fund Ending Balance includes the following components:

50 Nonspendable: Revolving Fund (Object 9711)
Used for quick payments to vendors or employees

234,142 Restricted (Object 9740)
Restricted program carryover for restricted programs identified above.

0 Committed (Object 9750)
The Board has not committed any funds.

0 Other Assignments (Object 9780)
The Board has no funds assigned.

834,527 Unassigned (Object 9790)

87,000 Reserve for Economic Uncertainties (Object 9789)
The State Minimum Required Reserve is calculated on the total expenditures plus transfers out. In order to maintain fiscal solvency and stability and to allow time to make reductions due to unforeseen circumstances, a larger reserve is necessary.

1,155,719 Total 2023/24 General Fund Ending Fund Balance

OTHER FUNDS

Cafeteria Fund-Fund 13

The Cafeteria Fund had a beginning balance of \$7,502; revenue of \$255; expenditures of \$6,984; and a transfer in from the General Fund of \$12,500 and ended the year with a balance of \$13,273.

Special Reserve-Fund 17

The Special Reserve Fund began the year with a balance of \$28,248; earned \$1,635 in interest; had no expenses and ended the year with a balance of \$29,883

Developer Fees-Fund 25

The Developer Fee Fund began the year with \$22,577; earned \$705 in interest; refunded \$944 in Developer Fees; incurred \$46 in expenses for administrative collection fees, resulting in an ending balance of \$22,905.

OTHER REPORTING REQUIREMENTS

Education Protection Account (EPA)

Proposition 30 created EPA to track LCFF revenues from temporary taxes. Proposition 55 extended the temporary taxes through 2030. The EPA expenditure report for 2023/24 has been finalized and funds were spent on instructional salaries and benefits. The final EPA report of expenditures was \$36,128.

Current Expense of Education (CEA)

The District is exempt from the minimum classroom compensation calculation due to the size of the school.

Prepared by: Michelle Brown, Chief Business Official

A handwritten signature in blue ink that reads "Michelle Brown". The signature is written in a cursive style with a long horizontal line extending to the right.

Ravendale-Termo Elementary School District
2023-24 UNAUDITED ACTUALS: GENERAL FUND

Summary of Fund 01

23/24 Estimated Actuals				24/25 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES:						
LCFF Sources	347,895	0	347,895	350,518	0	350,518
Federal Revenues	2,727	23,772	26,499	0	25,171	25,171
Other State Revenues	353	109,349	109,702	818	109,167	109,985
Other Local Revenues	67,027	5,856	72,883	-15,137	1,858	-13,279
TOTAL REVENUES	418,001	138,977	556,979	336,199	136,196	472,395
EXPENDITURES:						
Certificated Salaries	68,845	3,932	72,778	72,952	387	73,339
Classified Salaries	23,154	2,885	26,039	33,300	4,600	37,900
Benefits	44,851	7,928	52,779	57,554	9,935	67,489
Books and Supplies	16,610	18,644	35,254	31,500	52,989	84,489
Services, Other Operating	139,203	18,232	157,436	163,025	115,621	278,646
Capital Outlay	0	75,102	75,102	0	107,000	107,000
Other Outgo	0	0	0	0	0	0
Direct/Indirect	-3,492	3,492	0	-12,591	12,591	0
TOTAL EXPENDITURES	289,172	130,216	419,388	345,740	303,123	648,863
EXCESS (DEFICIENCY)	128,830	8,761	137,591	-9,541	-166,927	-176,468
OTHER FINANCING:						
Transfers In	0	0	0	0	0	0
Transfers Out	-12,500	0	-12,500	-10,000	0	-10,000
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions to Rest.	0	0	0	0	0	0
TOTAL OTHER FINANCING	-12,500	0	-12,500	-10,000	0	-10,000
INCREASE (DECREASE)	116,330	8,761	125,091	-19,541	-166,927	-186,468
FUND BALANCE:						
Beginning Balance July 1	805,247	225,380	1,030,628	921,577	234,142	1,155,719
Audit Adjustments	0	0	0	0	0	0
As of Unaudited Actuals	805,247	225,380	1,030,628	921,577	234,142	1,155,719
Adj. For Restatements	0	0	0	0	0	0
Net Beginning Balance	805,247	225,380	1,030,628	921,577	234,142	1,155,719
ENDING BALANCE	921,577	234,142	1,155,719	902,036	67,215	969,251

Components of Ending Fund Balance

	50		50	50		50
Revolving Fund						
Restricted		234,142	234,142		72,935	72,935
Committed	0		0	0		0
Assigned	0		0	0		0
Unassigned	834,527		834,527	814,986	-5,721	809,265
Economic Uncertainties	87,000	0	87,000	87,000	0	87,000
	921,577	234,142	1,155,719	902,036	67,215	969,251

**Ravendale-Termo Elementary School District
2023-24 UNAUDITED ACTUALS: GENERAL FUND**

CAFETERIA FUND 13

	23/24 Estimated Actuals	24/25 Budget
REVENUES:		
LCFF Sources	0	0
Federal Revenues	0	0
Other State Revenues	0	0
Other Local Revenues	255	-183
TOTAL REVENUES	255	-183
EXPENDITURES:		
Certificated Salaries	0	0
Classified Salaries	0	0
Benefits	0	0
Books and Supplies	6,799	8,650
Services, Other Operating	185	1,775
Capital Outlay	0	0
Other Outgo	0	0
Direct/Indirect	0	0
TOTAL EXPENDITURES	6,984	10,425
EXCESS (DEFICIENCY)	-6,729	-10,608
OTHER FINANCING:		
Transfers In	12,500	10,000
Transfers Out	0	0
Other Sources	0	0
Other Uses	0	0
Contributions to Rest.	0	0
TOTAL OTHER FINANCING	12,500	10,000
INCREASE (DECREASE)	5,771	-608
Beginning Fund Balance	7,502	13,273
ENDING FUND BALANCE	13,273	12,664

Components of Fund Balance

Stores 0

Restricted Ending Balance 13,273

13,273

SPECIAL RESERVE FUND 17, Other Than Capital Outlay

	23/24 Estimated Actuals	24/25 Budget
REVENUES:		
LCFF Sources	0	0
Federal Revenues	0	0
Other State Revenues	0	0
Other Local Revenues	1,635	-442
TOTAL REVENUES	1,635	-442
EXPENDITURES:		
Certificated Salaries	0	0
Classified Salaries	0	0
Benefits	0	0
Books and Supplies	0	0
Services, Other Operating	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct/Indirect	0	0
TOTAL EXPENDITURES	0	0
EXCESS (DEFICIENCY)	1,635	-442
OTHER FINANCING:		
Transfers In	0	0
Transfers Out	0	0
Other Sources	0	0
Other Uses	0	0
Contributions to Rest.	0	0
TOTAL OTHER FINANCING	0	0
INCREASE (DECREASE)	1,635	-442
Beginning Fund Balance	28,248	29,883
ENDING FUND BALANCE	29,883	29,441

Components of Fund Balance

Assigned: Special Reserve 29,883

29,441

**Ravendale-Termo Elementary School District
2023-24 UNAUDITED ACTUALS: GENERAL FUND**

DEVELOPER FEES FUND 25

	23/24 Estimated Actuals	24/25 Budget
REVENUES:		
LCFF Sources	0	0
Federal Revenues	0	0
Other State Revenues	0	0
Other Local Revenues	374	-332
TOTAL REVENUES	374	-332
EXPENDITURES:		
Certificated Salaries	0	0
Classified Salaries	0	0
Benefits	0	0
Books and Supplies	0	0
Services, Other Operating	46	0
Capital Outlay	0	0
Other Outgo	0	0
Direct/Indirect	0	0
TOTAL EXPENDITURES	46	0
EXCESS (DEFICIENCY)	328	-332
OTHER FINANCING:		
Transfers In	0	0
Transfers Out	0	0
Other Sources	0	0
Other Uses	0	0
Contributions to Rest.	0	0
TOTAL OTHER FINANCING	0	0
INCREASE (DECREASE)	328	-332
Beginning Fund Balance	22,577	22,905
ENDING FUND BALANCE	22,905	22,573
<i>Components of Fund Balance</i>		
Restricted Ending Balance	22,905	22,573

Ravendale-Termo Elementary School District Education Protection Account (EPA) Spending Plan

The passage of Proposition 30 from the November 2012 elections created the Education Protection Account (EPA) to collect the temporary increase in taxes through 2017-18. Proposition 55, approved by voters on November 8, 2016, extended the temporary increase on personal income taxes through 2030. These monies account for a percent of the District's LCFF funding from state revenues.

In accordance with Article XIII, Section 36(e) of the California Constitution, the governing board of SSD has determined per Resolution to spend the monies received from the EPA to cover unrestricted instructional salaries and benefits.

2023-24 EPA Expenditure by Resource/Function Report

EPA is calculated based on an LEA's adjusted revenue limit in accordance with Proposition 30. This funding element continues as a component of the Local Control Funding Formula (LCFF).

The 2023/24 Unaudited Actuals EPA amount is the actual EPA funding received from the California Department of Education and spent by June 30, 2024.

			EPA Apportionment 23/24	36,284
			EPA Factor	21.98880689%
Description	Function Codes	Object Codes	Unaudited Actuals 2023/24	
Revenues				
LCFF Sources ~ EPA		8010-8099		36,284
Total Revenues				36,284
Expenditures				
Instruction	1000-1999	1000-3999		36,284
Instruction-Related Services	2000-2999			
Pupil Services	3000-3999			
Ancillary Services	4000-4999			
Community Services	5000-5999			
Enterprise	6000-6999			
General Administration	7000-7999			
Plant Services	8000-8999			
Other Outgo	9000-9999			
Total Expenditures				36,284
Balance (Total revenues less total expenditures)				0

**Susanville School District
2023-24 UNAUDITED ACTUALS**

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

18 64162 0000000
Form CA
E8AF9S93TW(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.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	36.06%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$7,587.05
	Adjusted Appropriations Limit	\$89,301.66
	Appropriations Subject to Limit	\$89,301.66
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.97%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____

Date of Meeting: Sep 18, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____

Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

For School District:

Courtney Russell

Michelle Brown

Name

Name

Chief Business Official

Chief Business Official

Title

Title

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530-257-8200

Telephone

Telephone

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mbrown@susanyillesd.org

E-mail Address

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	347,894.59	0.00	347,894.59	350,518.00	0.00	350,518.00	0.8%
2) Federal Revenue		8100-8299	2,727.21	23,772.20	26,499.41	0.00	25,171.00	25,171.00	-5.0%
3) Other State Revenue		8300-8599	352.60	109,349.10	109,701.70	818.00	109,167.00	109,985.00	0.3%
4) Other Local Revenue		8600-8799	67,026.94	5,656.14	72,683.08	(15,137.00)	1,858.00	(13,279.00)	-118.2%
5) TOTAL, REVENUES			418,001.34	138,977.44	556,978.78	336,199.00	136,196.00	472,395.00	-15.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,845.41	3,932.47	72,777.88	72,952.00	387.00	73,339.00	0.8%
2) Classified Salaries		2000-2999	23,153.65	2,885.08	26,038.74	33,300.00	4,600.00	37,900.00	45.6%
3) Employee Benefits		3000-3999	44,851.37	7,928.09	52,779.46	57,554.00	9,935.00	67,489.00	27.9%
4) Books and Supplies		4000-4999	16,610.16	18,644.09	35,254.25	31,500.00	52,989.00	84,489.00	139.7%
5) Services and Other Operating Expenditures		5000-5999	139,203.23	18,232.41	157,435.64	163,025.00	115,620.97	278,645.97	77.0%
6) Capital Outlay		6000-6999	0.00	75,101.95	75,101.95	0.00	107,000.00	107,000.00	42.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7400-7499			0.00	0.00	0.00	(12,591.00)	12,591.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,492.00)	3,492.00	0.00	(12,591.00)	12,591.00	0.00	0.0%
9) TOTAL, EXPENDITURES			289,171.82	130,216.10	419,387.92	345,740.00	303,122.97	648,862.97	54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			128,829.52	8,761.34	137,590.86	(9,541.00)	(166,926.97)	(176,467.97)	-228.3%
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	12,500.00	0.00	12,500.00	10,000.00	0.00	10,000.00	-20.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,500.00)	0.00	(12,500.00)	(10,000.00)	0.00	(10,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116,329.52	8,761.34	125,090.86	(19,541.00)	(166,926.97)	(186,467.97)	-249.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	805,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			805,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
2) Ending Balance, June 30 (E + F1e)			921,576.95	234,141.69	1,155,718.64	902,035.95	67,214.72	969,250.67	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	234,141.69	234,141.69	0.00	72,935.35	72,935.35	-68.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	87,000.00	0.00	87,000.00	87,000.00	0.00	87,000.00	0.0%
Unassigned/Unappropriated Amount		9790	834,526.95	0.00	834,526.95	814,985.95	(5,720.63)	809,265.32	-3.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	985,799.32	350,195.20	1,315,994.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,470.00)	0.00	(26,470.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50.00	0.00	50.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	705.83	27,836.36	28,542.19				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			940,085.15	378,031.56	1,318,116.71				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	18,508.20	75,173.38	93,681.58				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	68,716.49	68,716.49				
6) TOTAL, LIABILITIES			18,508.20	143,889.87	162,398.07				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflow. of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			921,576.85	234,141.69	1,155,718.64				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	233,934.00	0.00	233,934.00	192,524.00	0.00	192,524.00	-17.7%
Education Protection Account State Aid - Current Year		8012	36,128.00	0.00	36,128.00	80,518.00	0.00	80,518.00	122.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	984.34	0.00	984.34	984.00	0.00	984.00	0.0%
Timber Yield Tax		8022	290.30	0.00	290.30	227.00	0.00	227.00	-21.8%
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	72,648.45	0.00	72,648.45	72,435.00	0.00	72,435.00	-0.3%
Unsecured Roll Taxes		8042	3,616.91	0.00	3,616.91	3,707.00	0.00	3,707.00	2.5%
Prior Years' Taxes		8043	33.06	0.00	33.06	14.00	0.00	14.00	-57.7%
Supplemental Taxes		8044	259.53	0.00	259.53	109.00	0.00	109.00	-58.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/698/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41504)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			347,894.59	0.00	347,894.59	350,518.00	0.00	350,518.00	0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			347,894.59	0.00	347,894.59	350,518.00	0.00	350,518.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	111.00	111.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,727.21	0.00	2,727.21	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
				0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290							0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	
	3040, 3080, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act				0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,772.20	23,772.20	0.00	25,060.00	25,060.00	5.4%
TOTAL, FEDERAL REVENUE			2,727.21	23,772.20	26,499.41	0.00	25,171.00	25,171.00	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
RCC/P Entitlement				0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319							
Special Education Master Plan				0.00	0.00		0.00	0.00	0.0%
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	326.00	0.00	326.00	110.00	0.00	110.00	-66.3%
Lottery - Unrestricted and Instructional Materials		8560	0.00	561.36	561.36	693.00	282.00	975.00	73.7%
Tax Relief Subventions									
Restricted Levies - Other				0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26.60	108,787.74	108,814.34	15.00	108,885.00	108,900.00	0.1%
TOTAL, OTHER STATE REVENUE			352.60	109,349.10	109,701.70	818.00	109,167.00	109,985.00	0.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	36,814.13	0.00	36,814.13	20,000.00	0.00	20,000.00	-45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,646.00	0.00	25,646.00	(43,887.00)	0.00	(43,887.00)	-271.1%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,566.81	0.00	4,566.81	8,750.00	0.00	8,750.00	91.6%
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		5,856.14	5,856.14		1,858.00	1,858.00	-68.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,026.84	5,856.14	72,883.08	(15,137.00)	1,858.00	(13,279.00)	-118.2%
TOTAL, REVENUES			418,001.34	138,977.44	556,978.78	336,199.00	136,196.00	472,395.00	-15.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	68,845.41	3,932.47	72,777.88	72,952.00	387.00	73,339.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,845.41	3,932.47	72,777.88	72,952.00	387.00	73,339.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,680.29	438.32	2,118.61	2,500.00	0.00	2,500.00	18.0%
Classified Support Salaries		2200	21,473.36	2,446.77	23,920.13	30,800.00	4,600.00	35,400.00	48.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,153.65	2,885.09	26,038.74	33,300.00	4,600.00	37,900.00	45.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,776.02	7,015.59	19,791.61	13,715.00	6,628.00	20,343.00	2.8%
PERS		3201-3202	5,094.50	409.26	5,503.76	8,980.00	1,225.00	10,185.00	85.1%
OASDI/Medicare/Alternative		3301-3302	2,767.30	279.94	3,047.24	3,700.00	351.00	4,131.00	35.6%
Health and Welfare Benefits		3401-3402	20,994.12	0.00	20,994.12	27,035.00	1,575.00	28,610.00	36.3%
Unemployment Insurance		3501-3502	384.03	3.48	387.51	479.00	4.00	483.00	24.6%
Workers' Compensation		3601-3602	2,835.40	219.82	3,055.22	3,565.00	152.00	3,737.00	22.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,851.37	7,928.09	52,779.46	57,554.00	9,935.00	67,489.00	27.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	282.00	282.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	500.00	0.00	500.00	New
Materials and Supplies		4300	15,060.77	17,962.36	33,023.13	25,500.00	12,000.00	37,500.00	13.6%
Noncapitalized Equipment		4400	1,549.39	0.00	1,549.39	5,500.00	38,207.00	43,707.00	2,720.9%
Food		4700	0.00	681.73	681.73	0.00	2,500.00	2,500.00	266.7%
TOTAL, BOOKS AND SUPPLIES			16,610.16	18,644.09	35,254.25	31,500.00	52,989.00	84,489.00	139.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,710.67	164.56	4,875.23	5,950.00	2,500.00	8,450.00	73.3%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	0.00	500.00	New
Insurance		5400 - 5450	8,821.77	0.00	8,821.77	8,900.00	0.00	8,900.00	0.9%
Operations and Housekeeping Services		5500	29,089.17	0.00	29,089.17	35,500.00	0.00	35,500.00	22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,814.05	0.00	8,814.05	14,500.00	0.00	14,500.00	64.5%
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	81,298.91	18,067.85	99,366.76	86,575.00	113,120.97	199,695.97	101.0%
Communications		5900	6,468.66	0.00	6,468.66	11,100.00	0.00	11,100.00	71.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,203.23	18,232.41	157,435.64	163,025.00	115,620.97	278,645.97	77.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6100							New
Land Improvements		6170	0.00	0.00	0.00	0.00	32,000.00	32,000.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	75,101.95	75,101.95	0.00	75,000.00	75,000.00	-0.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,101.95	75,101.95	0.00	107,000.00	107,000.00	42.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,492.00)	3,492.00	0.00	(12,591.00)	12,591.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,492.00)	3,492.00	0.00	(12,591.00)	12,591.00	0.00	0.0%
TOTAL, EXPENDITURES			289,171.82	130,216.10	419,387.92	345,740.00	303,122.97	648,862.97	54.7%
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	12,500.00	0.00	12,500.00	10,000.00	0.00	10,000.00	-20.0%
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			12,500.00	0.00	12,500.00	10,000.00	0.00	10,000.00	-20.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(12,500.00)	0.00	(12,500.00)	(10,000.00)	0.00	(10,000.00)	-20.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	347,894.59	0.00	347,894.59	350,518.00	0.00	350,518.00	0.8%
2) Federal Revenue		8100-8299	2,727.21	23,772.20	26,499.41	0.00	25,171.00	25,171.00	-5.0%
3) Other State Revenue		8300-8599	352.60	109,349.10	109,701.70	818.00	109,167.00	109,985.00	0.3%
4) Other Local Revenue		8600-8799	67,026.94	5,656.14	72,683.08	(15,137.00)	1,858.00	(13,279.00)	-18.2%
5) TOTAL, REVENUES			418,001.34	138,977.44	556,978.78	336,199.00	136,196.00	472,395.00	-15.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		103,723.81	18,035.20	121,759.01	118,597.00	97,274.97	215,871.97	77.3%
2) Instruction - Related Services	2000-2999		32,780.69	0.00	32,780.69	6,050.00	0.00	6,050.00	-81.5%
3) Pupil Services	3000-3999		41,387.60	707.69	42,095.29	56,157.00	7,357.00	63,514.00	50.9%
4) Ancillary Services	4000-4999		154.37	96,034.40	96,188.77	0.00	15,322.00	15,322.00	-64.1%
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		58,614.73	14,742.00	73,356.73	82,491.00	30,091.00	112,582.00	53.5%
8) Plant Services	8000-8999		52,500.62	696.81	53,197.43	82,445.00	153,078.00	235,523.00	342.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			289,171.82	130,216.10	419,387.92	345,740.00	303,122.97	648,862.97	54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			128,829.52	8,761.34	137,590.86	(9,541.00)	(166,926.97)	(176,467.97)	-228.3%
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		12,500.00	0.00	12,500.00	10,000.00	0.00	10,000.00	-20.0%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,500.00)	0.00	(12,500.00)	(10,000.00)	0.00	(10,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116,329.52	8,761.34	125,090.86	(19,541.00)	(166,926.97)	(186,467.97)	-249.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		605,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,247.43	225,380.35	1,030,627.78	921,576.95	234,141.69	1,155,718.64	12.1%
2) Ending Balance, June 30 (E + F1e)			921,576.95	234,141.69	1,155,718.64	902,035.95	67,214.72	969,250.67	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Rev olving Cash	9711		50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	234,141.69	234,141.69	0.00	72,935.35	72,935.35	-68.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		87,000.00	0.00	87,000.00	87,000.00	0.00	87,000.00	0.0%
Unassigned/Unappropriated Amount	9790		834,526.95	0.00	834,526.95	814,985.95	(5,720.63)	809,265.32	-3.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	45,044.33	45,044.33
6265	Educator Effectiveness, FY 2021-22	4,298.00	4,298.00
6300	Lottery: Instructional Materials	820.75	820.75
6500	Special Education	17,078.00	17,078.00
6546	Mental Health-Related Services	2,440.00	2,440.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,137.00	0.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,701.00	1,701.00
7311	Classified School Employee Professional Development Block Grant	221.00	221.00
7399	LCFF Equity Multiplier	50,000.00	0.00
7435	Learning Recovery Emergency Block Grant	20,736.00	0.00
9010	Other Restricted Local	84,665.61	1,332.27
Total, Restricted Balance		234,141.69	72,935.35

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	255.00	(183.00)	-171.8%
4) Other Local Revenue			255.00	(183.00)	-171.8%
5) TOTAL, REVENUES					
B. EXPENDITURES					
		1000-1999	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	6,798.80	8,650.00	27.2%
4) Books and Supplies		5000-5999	185.00	1,775.00	859.5%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.0%
6) Capital Outlay		7100-7299,	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			6,983.80	10,425.00	49.3%
9) TOTAL, EXPENDITURES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,728.80)	(10,608.00)	57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	12,500.00	10,000.00	-20.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			12,500.00	10,000.00	-20.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,771.20	(608.00)	-110.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,502.29	13,273.49	76.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,502.29	13,273.49	76.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,502.29	13,273.49	76.9%
2) Ending Balance, June 30 (E + F1e)			13,273.49	12,665.49	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,273.49	12,665.49	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,683.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(275.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,408.89		
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	135.40		
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			135.40		
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)			13,273.49		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	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%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	166.00	200.00	20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	89.00	(383.00)	-530.3%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255.00	(183.00)	-171.8%
TOTAL, REVENUES			255.00	(183.00)	-171.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Heath and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	106.03	150.00	41.5%
Materials and Supplies		4300	693.77	1,000.00	44.1%
Noncapitalized Equipment		4400	85.47	0.00	-100.0%
Food		4700	5,913.53	7,500.00	26.8%
TOTAL, BOOKS AND SUPPLIES			6,798.80	8,650.00	27.2%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185.00	275.00	48.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185.00	1,775.00	859.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,983.80	10,425.00	49.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	12,500.00	10,000.00	-20.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,500.00	10,000.00	-20.0%
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		8972	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.0%
Proceeds from SBITAs		8979	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,500.00	10,000.00	-20.0%

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	255.00	(183.00)	-171.8%
5) TOTAL, REVENUES			255.00	(183.00)	-171.8%
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		6,983.80	10,425.00	49.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,983.80	10,425.00	49.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,728.80)	(10,608.00)	57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,500.00	10,000.00	-20.0%
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			12,500.00	10,000.00	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,771.20	(608.00)	-110.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,502.29	13,273.49	76.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,502.29	13,273.49	76.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,502.29	13,273.49	76.9%
2) Ending Balance, June 30 (E + F1e)			13,273.49	12,665.49	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,273.49	12,665.49	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13,273.49	12,665.49
Total, Restricted Balance		13,273.49	12,665.49

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,634.62	(442.00)	-127.0%
5) TOTAL, REVENUES			1,634.62	(442.00)	-127.0%
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)			1,634.62	(442.00)	-127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,634.62	(442.00)	-127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,248.12	29,882.74	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,248.12	29,882.74	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,248.12	29,882.74	5.8%
2) Ending Balance, June 30 (E + F1e)			29,882.74	29,440.74	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,882.74	29,440.74	-1.5%
Special Reserve	0000	9780	29,882.74		
Special Reserve	0000	9780		29,440.74	
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	30,495.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(613.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,882.74		
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)			29,882.74		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	892.62	850.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	742.00	(1,292.00)	-274.1%
TOTAL, OTHER LOCAL REVENUE			1,634.62	(442.00)	-127.0%
TOTAL, REVENUES			1,634.62	(442.00)	-127.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,634.62	(442.00)	-127.0%
5) TOTAL, REVENUES			1,634.62	(442.00)	-127.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			1,634.62	(442.00)	-127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,634.62	(442.00)	-127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,248.12	29,882.74	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,248.12	29,882.74	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,248.12	29,882.74	5.8%
2) Ending Balance, June 30 (E + F1e)			29,882.74	29,440.74	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,882.74	29,440.74	-1.5%
Special Reserve	0000	9780	29,882.74		
Special Reserve	0000	9780		29,440.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374.00	(332.00)	-188.8%
5) TOTAL, REVENUES			374.00	(332.00)	-188.8%
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	45.95	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			328.05	(332.00)	-201.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328.05	(332.00)	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,576.72	22,904.77	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,576.72	22,904.77	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,576.72	22,904.77	1.5%
2) Ending Balance, June 30 (E + F1e)			22,904.77	22,572.77	-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%
		9740	22,904.77	22,572.77	-1.4%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,374.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(470.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,904.77		
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)			22,904.77		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	705.01	700.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	613.00	(1,032.00)	-268.4%
Fees and Contracts					
Mitigation/Developer Fees		8681	(944.01)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374.00	(332.00)	-188.8%
TOTAL, REVENUES			374.00	(332.00)	-188.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS		3101-3102	0.00	0.00	0.0%
STRS		3201-3202	0.00	0.00	0.0%
PERS		3301-3302	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3401-3402	0.00	0.00	0.0%
Health and Welfare Benefits		3501-3502	0.00	0.00	0.0%
Unemployment Insurance		3601-3602	0.00	0.00	0.0%
Workers' Compensation		3701-3702	0.00	0.00	0.0%
OPEB, Allocated		3751-3752	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	0.00	0.00	0.0%
Other Employee Benefits			0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		4100	0.00	0.00	0.0%
Approved Textbooks and Core Curricula Materials		4200	0.00	0.00	0.0%
Books and Other Reference Materials		4300	0.00	0.00	0.0%
Materials and Supplies		4400	0.00	0.00	0.0%
Noncapitalized Equipment			0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5100	0.00	0.00	0.0%
Subagreements for Services		5200	0.00	0.00	0.0%
Travel and Conferences		5400-5450	0.00	0.00	0.0%
Insurance		5500	0.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.0%
Transfers of Direct Costs		5750	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5800	45.95	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5900	0.00	0.00	0.0%
Communications			45.95	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45.95	0.00	-100.0%
CAPITAL OUTLAY		6100	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.0%
Land Improvements		6200	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6300	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6400	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.0%
Lease Assets		6700	0.00	0.00	0.0%
Subscription Assets			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		7299	0.00	0.00	0.0%
All Other Transfers Out to All Others					
Debt Service		7438	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45.95	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN					
INTERFUND TRANSFERS OUT		7613	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374.00	(332.00)	-188.8%
5) TOTAL, REVENUES			374.00	(332.00)	-188.8%
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		45.95	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, EXPENDITURES			45.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			328.05	(332.00)	-201.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			328.05	(332.00)	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,576.72	22,904.77	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,576.72	22,904.77	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,576.72	22,904.77	1.5%
2) Ending Balance, June 30 (E + F1e)			22,904.77	22,572.77	-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	22,904.77	22,572.77	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	22,904.77	22,572.77
Total, Restricted Balance		22,904.77	22,572.77

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3.92	3.63	8.66	2.79	2.57	8.02
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3.92	3.63	8.66	2.79	2.57	8.02
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3.92	3.63	8.66	2.79	2.57	8.02
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,000.00		8,000.00			8,000.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
Capital assets being depreciated:						
Land Improvements	153,051.00		153,051.00			153,051.00
Buildings	1,650,538.00		1,650,538.00			1,650,538.00
Equipment	168,764.00		168,764.00			168,764.00
Total capital assets being depreciated	1,972,353.00	0.00	1,972,353.00	0.00	0.00	1,972,353.00
Accumulated Depreciation for:						
Land Improvements	(111,576.00)	(3,748.00)	(115,324.00)			(115,324.00)
Buildings	(898,780.00)	(31,990.00)	(930,770.00)		31,990.00	(962,760.00)
Equipment	(139,252.00)	(7,189.00)	(146,441.00)	75,101.95		(71,339.05)
Total accumulated depreciation	(1,149,608.00)	(42,927.00)	(1,192,535.00)	75,101.95	31,990.00	(1,149,423.05)
Total capital assets being depreciated, net excluding lease and subscription assets	822,745.00	(42,927.00)	779,818.00	75,101.95	31,990.00	822,929.95
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	830,745.00	(42,927.00)	787,818.00	75,101.95	31,990.00	830,929.95
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Ravendale-Termo Elementary
Lassen County

Description		001	002	003	004	005	TOTAL
FEDERAL PROGRAM NAME		ESSER II-ELO	GEER II-ELO	ESSER III-ELO STATE	ESSER III-ELO LLM	TITLE V-REAP	
FEDERAL CATALOG NUMBER							
RESOURCE CODE		3216	3217	3218	3219	5810	
REVENUE OBJECT		8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		514.20	502.00	1,427.00	2,460.00	9,473.63	14,376.83
2. a. Current Year Award		0.00	0.00	0.00	0.00	26,389.00	26,389.00
b. Transferability (ESSA)		0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		0.00	0.00	0.00	0.00	26,389.00	26,389.00
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)		514.20	502.00	1,427.00	2,460.00	35,862.63	40,765.83
REVENUES							
5. Unearned Revenue Deferred from Prior Year		514.20	502.00	1,427.00	2,460.00	9,473.63	14,376.83
6. Cash Received in Current Year		0.00	0.00	0.00	0.00	9,200.00	9,200.00
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)		514.20	502.00	1,427.00	2,460.00	18,673.63	23,576.83
EXPENDITURES							
9. Donor-Authorized Expenditures		514.20	502.00	1,427.00	2,460.00	18,869.00	23,772.20
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)		514.20	502.00	1,427.00	2,460.00	18,869.00	23,772.20
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00	0.00	0.00	(195.37)	(195.37)

Description	001	002	003	004	005
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	17,189.00	17,189.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	16,993.63	16,993.63
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	514.20	502.00	1,427.00	2,460.00	40,765.83

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

Ravendale-Termo Elementary
Lassen County

001		
Description	UPK PLANNING	TOTAL
STATE PROGRAM NAME	6053	
RESOURCE CODE		
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over	52,264.00	52,264.00
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		
4. Total Available Award	0.00	0.00
(sum lines 1, 2c, & 3)	52,264.00	52,264.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	52,264.00	52,264.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	52,264.00	52,264.00
EXPENDITURES		
9. Donor-Authorized Expenditures	541.14	541.14
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	541.14	541.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Unearned Revenue	51,722.86	51,722.86
b. Accounts Payable	51,722.86	51,722.86
c. Accounts Receivable	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
	51,722.86	51,722.86

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

Ravendale-Termo Elementary
Lassen County

Description		001
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	541.14	541.14

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

Ravendale-Termo Elementary
Lassen County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	ELOP	6230	6266	6300	6500	6546	6762
REVENUE OBJECT	2600	8590		8560	8792	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	94,287.35	0.00	4,298.00	454.39	11,221.86	2,126.00	7,137.00
2. a. Current Year Award	50,000.00	(8,018.00)	0.00	561.36	5,856.14	314.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	(8,018.00)	0.00	561.36	5,856.14	314.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	144,287.35	(8,018.00)	4,298.00	1,015.75	17,078.00	2,440.00	7,137.00
REVENUES							
5. Cash Received in Current Year	50,000.00	(8,018.00)	0.00	441.14	3,347.00	314.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	120.22	2,509.14	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	120.22	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,509.14	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	50,000.00	(8,018.00)	0.00	441.14	5,856.14	314.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	99,243.02	0.00	0.00	195.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	99,243.02	0.00	0.00	195.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	45,044.33	(8,018.00)		4,298.00	820.75	17,078.00	2,440.00
							7,137.00

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

Ravendale-Termo Elementary
Lassen County

Description		008	009	010	011
STATE PROGRAM NAME		PROP 28 ARTS & MUSIC	CSEA PROF. DEVELOPMENT	EQUITY MULTIPLIER	LEARNING RECOVERY
RESOURCE CODE		6770	7311	7399	7435
REVENUE OBJECT		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance		0.00	221.00	0.00	143,945.60
2. a. Current Year Award		1,701.00	0.00	50,000.00	96,950.50
b. Other Adjustments		0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		1,701.00	0.00	50,000.00	96,950.50
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)		1,701.00	221.00	50,000.00	240,896.10
REVENUES					
5. Cash Received in Current Year		1,701.00	0.00	50,000.00	118,521.14
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00	0.00	(21,570.64)
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	120.22
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	(21,690.86)
8. Contributed Matching Funds		0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)		1,701.00	0.00	50,000.00	96,830.28
EXPENDITURES					
10. Donor-Authorized Expenditures		0.00	0.00	0.00	99,438.02
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00	0.00	99,438.02

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

Description	008	009	010	011
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)				
		1,701.00	221.00	50,000.00
				20,736.00
				141,458.08

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

Ravendale-Termo Elementary
Lassen County

001		002	
Description	PG & E SETTLEMENT DIXIE FIRE	CHARACTER COUNTS	TOTAL
LOCAL PROGRAM NAME	9010	9042	
RESOURCE CODE	8699	8699	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	0.00	1,562.01	1,562.01
2. a. Current Year Award	83,333.34	0.00	83,333.34
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	83,333.34	0.00	83,333.34
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	83,333.34	1,562.01	84,895.35
REVENUES			
5. Cash Received in Current Year	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	83,333.34	0.00	83,333.34
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	83,333.34	0.00	83,333.34
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	83,333.34	0.00	83,333.34
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	229.74	229.74
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures			

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

Ravendale-Termo Elementary
Lassen County

Description	001		002	
	(line 10 plus line 11)		229.74	
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	83,333.34		1,332.27	
			84,665.61	

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	72,777.88	301	0.00	303	72,777.88	305	0.00		307	72,777.88	309
2000 - Classified Salaries	26,038.74	311	6,844.04	313	19,194.70	315	9,326.13		317	9,868.57	319
3000 - Employee Benefits	52,779.46	321	3,605.09	323	49,174.37	325	5,083.45		327	44,090.92	329
4000 - Books, Supplies Equip Replace. (6500)	35,254.25	331	707.69	333	34,546.56	335	12,738.57		337	21,807.99	339
5000 - Services . . . & 7300 - Indirect Costs	157,435.54	341	340.00	343	157,095.54	345	3,513.08		347	153,582.56	349
TOTAL					332,789.15	365			TOTAL	302,127.92	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		108,959.70
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		108,959.70
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.		36.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		X

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	36.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	302,127.92
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

Ravendale-Termo Elementary
Lassen County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			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	74,799.00		74,799.00	54,214.00		129,013.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	74,799.00	0.00	74,799.00	54,214.00	0.00	129,013.00	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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	431,887.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,772.20
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	75,101.95
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	12,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				87,601.95
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	6,728.80
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)				327,242.57
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)				3.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				90,149.47

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	314,514.60	40,740.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	314,514.60	40,740.23
B. Required effort (Line A.2 times 90%)	283,063.14	36,666.21
C. Current year expenditures (Line I.E and Line II.B)	327,242.57	90,149.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Unaudited Actuals
Fiscal Year 2023-24
School District Appropriations Limit Calculations

Ravendale-Termo Elementary
Lassen County

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	77,832.59	0.00	77,832.59	77,476.00	0.00	77,476.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	77,832.59	0.00	77,832.59	77,476.00	0.00	77,476.00
EXCLUDED APPROPRIATIONS			1,432.86			1,630.74
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	1,432.86	0.00	0.00	1,630.74
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)						
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	270,062.00		270,062.00	273,042.00		273,042.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	0.00		0.00	0.00		0.00
	270,062.00	0.00	270,062.00	273,042.00	0.00	273,042.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	556,976.78		556,978.76	472,395.00		472,395.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

151,596.08

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)

0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

27,500.00

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

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

831.60

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)	0.00
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)	28,331.60
9. Carry-Forward Adjustment (Part IV, Line F)	45.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,377.31
B. Base Costs	121,759.01
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,790.69
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,413.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,086.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	21,775.13
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	12,000.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,250.00
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)	53,197.43
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,070.27
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	316,342.91
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	
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)	8.96%
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)	8.97%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	28,331.60
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(226.27)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.87%) times Part III, Line B19); zero if negative	45.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.87%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	45.71
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	45.71

Approved
indirect
cost rate: 8.87%
Highest
rate used
in any
program: 8.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	21,548.34	1,911.00	8.87%
01	5810	17,332.00	1,537.00	8.87%
01	6053	497.14	44.00	8.85%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		454.39	454.39
2. State Lottery Revenue	8560	0.00		561.36	561.36
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		0.00	0.00	1,015.75	1,015.75
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		195.00	195.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	195.00	195.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	820.75	820.75
D. COMMENTS:					

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	32,790.69	132.24	53,197.43	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			1.00	1.00	1.00		7.00
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							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)			1.00	1.00	1.00	0.00	7.00
C. Total Allocation Factors	0.00	0.00	1.00	1.00	1.00	0.00	7.00

EBA F9593TW(2023-2)								
Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6	
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals	0001							
	1110	Pre-Kindergarten	0.00	0.00	0.00		0.00	
	3100	Regular Education, K-12	248,414.01	86,120.36	334,534.37	71,855.64	406,391.01	
	3200	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
	3300	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
	3400	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
	3500	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
	3700	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
	3800	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
	4110	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
	4610	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
	4620	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
	4630	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
	4760	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
	4850	Bilingual	0.00	0.00	0.00	0.00	0.00	
	5000-5999	Migrant Education	0.00	0.00	0.00	0.00	0.00	
		Special Education	0.00	0.00	0.00	0.00	0.00	
	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				11,496.82	11,496.82	
	---	Enterprise				0.00	0.00	
	---	Facilities Acquisition & Construction				0.00	0.00	
Other Funds ---		Other Outgo				12,500.00	12,500.00	
		Adult Education, Child Development, Cafeterias, Foundation ((Column 3 + CAC, line C5) lines CAC, line E)			1,500.09	1,500.09	1,500.09	
	---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		0.00			0.00	
	---	Total General Fund and Charter Schools Funds Expenditures	248,414.01	86,120.36	334,534.37	73,356.73	431,887.92	

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	32,922.93	53,197.43	0.00	86,120.36
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		32,922.93	53,197.43	0.00	86,120.36

Central Administration Costs In General Fund and Charter Schools Funds		
A.		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	21,775.13
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	12,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	27,500.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,081.60
5	Total Central Administration Costs In General Fund and Charter Schools Funds	73,356.73
B.		
Direct Charged and Allocated Costs In General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	248,414.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	86,120.36
3	Total Direct Charged and Allocated Costs In General Fund and Charter Schools Funds	334,534.37
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)	6,993.80
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,993.80
D.		
Total Direct Charged and Allocated Costs (B3 + C5)		
		341,518.17
E.		
Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		21.45%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 6000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	11,496.82				11,496.82
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)				12,500.00	12,500.00
Total Other Costs	11,496.82	0.00	0.00	12,500.00	23,996.82

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Lassen County (AL)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF			0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)			0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments	0.00	0.00	0.00%
M. Total SELPA Revenues (Sum lines H through L)			
II. ALLOCATION TO SELPA MEMBERS			
Lassen County Office of Education (AL00)			0.0%
Janesville Union Elementary (AL01)			0.0%
Lassen Union High (AL02)			0.0%
Susanville Elementary (AL03)			0.0%
Big Valley Joint Unified (AL04)			0.0%
Johnstonville Elementary (AL05)			0.0%
Ravendale-Termo Elementary (AL06)			0.0%
Richmond Elementary (AL07)			0.0%
Shaffer Union Elementary (AL08)			0.0%
Westwood Unified (AL09)			0.0%
Fort Sage Unified (AL10)			0.0%
Long Valley (ALA01)			0.0%
Thompson Peak Charter (ALA02)	0.00	0.00	0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)			
Preparer Name: Michelle Brown Title: Chief Business Official Phone: (530) 257-8200			

Current LEA:	18-64162-0000000 Ravendale-Termo Elementary	
Selected SELPA:	AL	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AL	Lassen County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	12,500.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					12,500.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	12,500.00	12,500.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT								
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00		0.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00		0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00		0.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund							0.00	0.00
PCRA	Program Cost Report Allocations								
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund								
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

SELPA: Lassen County (AL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

Ravendale-Termo Elementary
Lassen County

SELPA:

Lassen County (AL)

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

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

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

Increase in funding (if difference is positive)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A Column B Column C

SELPA: Lassen County (AL)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Actual Expenditures (LECY Worksheet) FY 2023-24	Actual Comparison Year FY 2019-20	Difference (A - B)
0.00		
0.00		
0.00	4,231.98	
	0.00	
	4,231.98	
	0.00	
	0.00	
0.00	4,231.98	(4,231.98)

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)

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

Actual FY 2023-24	Comparison Year FY 2021-22	Difference
0.00		
0.00		
0.00	1,063.88	
	0.00	
	1,063.88	
	0.00	
	0.00	
0.00	1,063.88	
1.00	2.00	
0.00	531.94	(531.94)

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: Lassen County (AL)		FY 2023-24		FY 2018-19		Difference	
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.						
	a. Expenditures paid from local sources	0.00		2,092.92			
	Add/Less: Adjustments required for MOE calculation			0.00			
	Comparison year's expenditures, adjusted for MOE calculation			2,092.92			
	Less: Exempt reduction(s) from SECTION 1			0.00			
	Less: 50% reduction from SECTION 2			0.00			
	Net expenditures paid from local sources	0.00		2,092.92		(2,092.92)	

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

		Actual		Comparison Year		Difference	
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.						
	a. Expenditures paid from local sources	0.00		0.00			
	Add/Less: Adjustments required for MOE calculation			0.00			
	Comparison year's expenditures, adjusted for MOE			0.00			
	Less: Exempt reduction(s) from SECTION 1			0.00			
	Less: 50% reduction from SECTION 2			0.00			
	Net expenditures paid from local sources	0.00		0.00			
	b. Special education unduplicated pupil count	1.00		1.00			
	c. Per capita local expenditures(B2a/ B2b)	0.00		0.00		0.00	

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

Michelle Brown	530-257-8200
Contact Name	Telephone Number
Chief Business Official	mbrown@susannvillesd.org
Title	Email Address

SELPA: Lassen County (AL)						
Object Code	Description	Lassen County Office of Education (AL00)	Janeville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
PCRA	Program Cost Report Allocations					
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
PCRA	Program Cost Report Allocations					
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					

Ravendale-Termo Elementary
Lassen County

SELPA: Lassen County (AL)

Object Code	Description	Lassen County Office of Education (AL00)	Janesville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)	Johnstonville Elementary (AL05)
3000-3899	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shafter Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

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

Ravendale-Termo Elementary
Lassen County

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shaffer Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

Lassen County (AL)

Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA:
Lassen County (AL)

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Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		1.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2.00		2.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	2,503.00		2,503.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,505.00	0.00	2,505.00
7310	Transfers of Indirect Costs	146.00	0.00	0.00	0.00	0.00	0.00		146.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	146.00	0.00	0.00	0.00	0.00	0.00	0.00	146.00
	TOTAL COSTS	146.00	0.00	0.00	0.00	0.00	2,505.00	0.00	2,651.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2.00		2.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,392.00		2,392.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,394.00	0.00	2,394.00
7310	Transfers of Indirect Costs	146.00	0.00	0.00	0.00	0.00	0.00		146.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	146.00	0.00	0.00	0.00	0.00	0.00	0.00	146.00
	TOTAL BEFORE OBJECT 8980	146.00	0.00	0.00	0.00	0.00	2,394.00	0.00	2,540.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,540.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

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

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

SELPA: Lassen County (AL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: Lassen County (AL)		Column A	Column B	Column C
SECTION 3				
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.				
1.				
a. Total special education expenditures		2,651.00		
b. Less: Expenditures paid from federal sources		111.00		
c. Expenditures paid from state and local sources		2,540.00	4,231.98	
Add/Less: Adjustments and/or PCRA required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			4,231.98	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from state and local sources			4,231.98	(1,691.98)
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				
2.				
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.				
a. Total special education expenditures		2,651.00		
b. Less: Expenditures paid from federal sources		111.00		
c. Expenditures paid from state and local sources		2,540.00	1,063.88	
Add/Less: Adjustments and/or PCRA required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			1,063.88	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from state and local sources			1,063.88	
d. Special education unduplicated pupil count		2,540.00		
e. Per capita state and local expenditures (A2c/A2d)		1.00	2.00	
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.				
		2,540.00	531.94	2,008.06

SELPA: Lassen County (AL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2024-25	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	0.00	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	0.00	0.00
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

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	Budget FY 2024-25	Comparison Year FY 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	0.00	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	0.00	
b. Special education unduplicated pupil count	1.00	1.00	
c. Per capita local expenditures (B2a/B2b)	0.00	0.00	0.00
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Michelle Brown

Contact Name

Chief Business Official

Title

530-257-4200

Telephone Number

mbrown@susanvillesd.org

Email Address

SELPA: Lassen County (AL)

Object Code	Description	Lassen County Office of Education (AL00)	Janesville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)	Johnstonville Elementary (AL05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Lassen County (AL)

Object Code	Description	Lassen County Office of Education (AL00)	Janesville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)	Johnstonville Elementary (AL05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shafter Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shafter Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT							

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

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

Ravendale-Termo Elementary
Lassen County

SELPA:
Lassen County (AL)

Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA:

Lassen County (AL)

Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
	Transfers of Indirect Costs			0.00
7310	Transfers of Indirect Costs - Interfund			0.00
7350	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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