

BLACK OAK MINE

UNIFIED SCHOOL DISTRICT

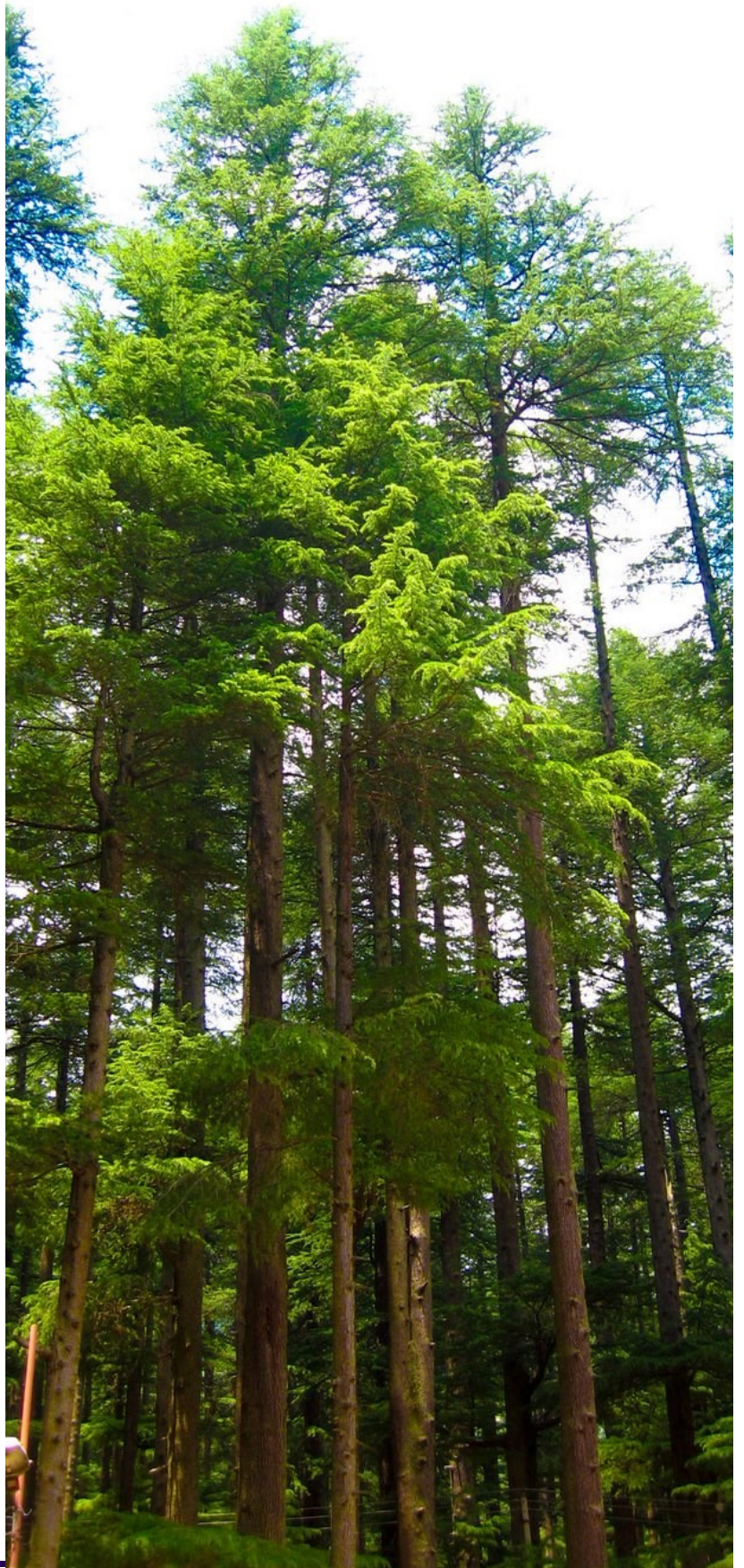
2023-2024 Unaudited Actuals

**Gabe Simon, Ed.D.
Superintendent**

SEPTEMBER 12, 2024

BOARD OF TRUSTEES

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BILL DRESCHER, VICE-PRESIDENT
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DARCY KNIGHT, TRUSTEE
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Mission Statement



Our mission is to provide a safe learning environment that challenges all students to achieve academic excellence, develop their creative potential, and acquire marketable career, technical, and personal skills.

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Administration & Schools

2024-2025

Schools

Education Center

Schools

Golden Sierra Junior Senior High School

Ron Morris
Principal

Jude Bailey
Principal's Secretary

Justin Cox
Assistant Principal

Sam Altavill1
7-9 Counselor

Paige White
10-12 Counselor

Angie Brust
Athletic Director

Cat Sample
Registrar/Attendance

Divide High School/ Independent Study

Carrie Arnett
Principal

Executive Cabinet

Gabe Simon, Ed.D., *Superintendent*
Christy McCoard, *District Operations Coordinator*

Carrie Arnett, *Director of Educational Operations & Services*

Amber Smith, *Chief Business Official*

Shelly King, *Human Resources Director*

Special Education Services

Lena Williamson, *Director*

Facilities, Maintenance, Operations and Transportation

Mark Koontz, *Director*
Barb Cann, *Secretary*

School Nutrition

Amy Jensen, *Student Nutrition Specialist*

Technology

Cole Liddicoat, *Instructional Technology Coordinator*

Georgetown Elementary School

Dylan Nicholson
Principal

Nikki Parr
Principal's Secretary

Northside STEAM School

Emily Gallo
Principal

Richelle Stanhope
Principal's Secretary

Otter Creek School

Dylan Nicholson
Principal

Nikki Parr
Principal's Secretary

American River Charter School (ARCS)

Carrie Arnett
Principal

Tina Mulford
Principal's Secretary

FUND 01—GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District .

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund

FUND 01 - GENERAL
2023-24 Unaudited Actuals
Combined Summary

UNAUDITED BEGINNING BALANCE	\$5,440,917
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REVENUES

<i>LCFF Sources</i>	\$15,612,085
<i>Federal Revenues</i>	\$363,348
<i>Other State Revenues</i>	\$2,580,672
<i>Other Local Revenues</i>	\$1,889,017

<i>Total Revenues</i>	\$20,445,122
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EXPENDITURES

<i>Certificated Salaries</i>	\$7,201,053
<i>Classified Salaries</i>	\$3,433,972
<i>Employee Benefits</i>	\$4,566,386
<i>Books and Supplies</i>	\$993,535
<i>Services, Other Operating Expenses</i>	\$3,210,907
<i>Capital Outlay</i>	\$700,593
<i>Other Outgoing</i>	\$774,408
<i>Transfers of Indirect/Direct Support Costs</i>	(\$26,553)

<i>Total Expenditures</i>	\$20,854,301
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EXCESS (DEFICIENCY) OF REVENUES	(\$409,180)
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OTHER FINANCING SOURCES/USES

<i>Other Sources</i>	\$0
<i>Transfers Out</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$0
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NET DECREASE IN FUND	(\$409,180)
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ENDING FUND BALANCE	\$5,031,738
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COMPONENTS OF ENDING FUND BALANCE

<i>Cash & Prepaids</i>		\$	183,247
<i>Reserve for Economic Uncertainties</i>		\$	625,629
<i>Board of Trustees 2% Reserve</i>		\$	417,086
<i>Assignment to Cover Projected Deficit</i>		\$	1,437,611
<i>Restricted</i>		\$	2,368,165

FUND 01 GENERAL - UNRESTRICTED

2023-24 Unaudited Actuals

Summary

UNAUDITED BEGINNING BALANCE	\$2,802,038
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REVENUES

<i>LCFF Sources</i>	\$15,612,085
<i>Federal Revenues</i>	\$44,782
<i>Other State Revenues</i>	\$477,984
<i>Other Local Revenues</i>	\$245,756

<i>Total Revenues</i>	\$16,380,607
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EXPENDITURES

<i>Certificated Salaries</i>	\$5,907,877
<i>Classified Salaries</i>	\$2,293,152
<i>Employee Benefits</i>	\$3,011,807
<i>Books and Supplies</i>	\$598,585
<i>Services, Other Operating Expenses</i>	\$1,456,992
<i>Capital Outlay</i>	\$3,606
<i>Other Outgoing</i>	\$258,027
<i>Transfers of Indirect/Direct Support Costs</i>	(\$41,008)

<i>Total Expenditures</i>	\$13,489,038
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EXCESS (DEFICIENCY) OF REVENUES	\$2,891,569
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Other Sources/Uses</i>	\$0
<i>Contributions</i>	(\$3,192,341)

<i>Total Other Financing Sources/Uses</i>	(\$3,192,341)
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NET DECREASE IN FUND	(\$300,772)
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ENDING FUND BALANCE	\$2,501,266
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COMPONENTS OF ENDING FUND BALANCE

<i>Cash & Prepaids</i>	\$ 20,940
<i>Reserve for Economic Uncertainties</i>	\$ 625,629
<i>Board of Trustees 2% Reserve</i>	\$ 417,086
<i>Assignment to Cover Projected Deficit</i>	\$ 1,437,611

FUND 01 GENERAL - RESTRICTED

2023-24 Unaudited Actuals

Summary

UNAUDITED BEGINNING BALANCE	\$2,638,879
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$318,566
<i>Other State Revenues</i>	\$2,102,688
<i>Other Local Revenues</i>	\$1,643,261

<i>Total Revenues</i>	\$4,064,515
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EXPENDITURES

<i>Certificated Salaries</i>	\$1,293,176
<i>Classified Salaries</i>	\$1,140,820
<i>Employee Benefits</i>	\$1,554,580
<i>Books and Supplies</i>	\$394,950
<i>Services, Other Operating Expenses</i>	\$1,753,915
<i>Capital Outlay</i>	\$696,987
<i>Other Outgoing</i>	\$516,381
<i>Transfers of Indirect/Direct Support Costs</i>	\$14,455

<i>Total Expenditures</i>	\$7,365,263
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EXCESS (DEFICIENCY) OF REVENUES	(\$3,300,748)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0
<i>Contributions</i>	\$3,192,341

<i>Total Other Financing Sources/Uses</i>	\$3,192,341
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NET DECREASE IN FUND	(\$108,407)
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ENDING FUND BALANCE	\$2,530,472
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COMPONENTS OF ENDING FUND BALANCE

<i>Cash & Prepaids</i>	\$162,307
<i>Restricted</i>	\$2,368,165

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	15,612,084.56	0.00	15,612,084.56	15,480,875.00	0.00	15,480,875.00	-0.8%
2) Federal Revenue		8100-8299	44,782.44	318,565.75	363,348.19	13,200.00	782,042.00	795,242.00	118.9%
3) Other State Revenue		8300-8599	477,984.00	2,102,688.03	2,580,672.03	397,580.00	1,791,371.00	2,188,951.00	-15.2%
4) Other Local Revenue		8600-8799	245,755.54	1,643,261.33	1,889,016.87	1,184,141.00	3,536,355.00	4,720,496.00	149.9%
5) TOTAL, REVENUES			16,380,606.54	4,064,515.11	20,445,121.65	17,075,796.00	6,109,768.00	23,185,564.00	13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,907,876.86	1,293,175.65	7,201,052.51	6,014,339.42	1,609,546.38	7,623,885.80	5.9%
2) Classified Salaries		2000-2999	2,293,152.19	1,140,820.08	3,433,972.27	2,691,553.27	1,263,052.56	3,954,605.83	15.2%
3) Employee Benefits		3000-3999	3,011,806.54	1,554,579.51	4,566,386.05	3,268,176.58	1,570,244.00	4,838,420.58	6.0%
4) Books and Supplies		4000-4999	598,585.44	394,949.61	993,535.05	711,221.00	951,315.00	1,662,536.00	67.3%
5) Services and Other Operating Expenditures		5000-5999	1,456,991.66	1,753,914.95	3,210,906.61	1,619,358.00	1,882,896.00	3,502,254.00	9.1%
6) Capital Outlay		6000-6999	3,606.09	696,986.93	700,593.02	83,256.00	2,742,498.00	2,825,754.00	303.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	258,026.97	516,381.42	774,408.39	213,294.00	634,905.00	848,199.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(41,007.98)	14,455.24	(26,552.74)	(88,833.00)	26,948.00	(61,885.00)	133.1%
9) TOTAL, EXPENDITURES			13,489,037.77	7,365,263.39	20,854,301.16	14,512,365.27	10,681,404.94	25,193,770.21	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,891,568.77	(3,300,748.28)	(409,179.51)	2,563,430.73	(4,571,636.94)	(2,008,206.21)	390.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,772.11)	(108,407.40)	(409,179.51)	(805,629.27)	(1,202,576.94)	(2,008,206.21)	390.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,752,548.31	2,641,671.06	5,394,219.37	2,501,265.81	2,530,472.05	5,031,737.86	-6.7%
b) Audit Adjustments		9793	46,722.07	0.00	46,722.07	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,799,270.38	2,641,671.06	5,440,941.44	2,501,265.81	2,530,472.05	5,031,737.86	-7.5%
d) Other Restatements		9795	2,767.54	(2,791.61)	(24.07)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,802,037.92	2,638,879.45	5,440,917.37	2,501,265.81	2,530,472.05	5,031,737.86	-7.5%
2) Ending Balance, June 30 (E + F1e)			2,501,265.81	2,530,472.05	5,031,737.86	1,695,636.54	1,327,895.11	3,023,531.65	-39.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,230.00	0.00	2,230.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,709.59	162,307.20	181,016.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,368,164.85	2,368,164.85	0.00	1,360,283.30	1,360,283.30	-42.6%
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	1,823,427.86	0.00	1,823,427.86	907,435.24	0.00	907,435.24	-50.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	625,629.00	0.00	625,629.00	755,813.11	0.00	755,813.11	20.8%
Unassigned/Unappropriated Amount		9790	31,269.36	0.00	31,269.36	32,388.19	(32,388.19)	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,255,512.66	2,355,711.76	4,611,224.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,813.98)	0.00	(71,813.98)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,230.00	0.00	2,230.00				
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	256,370.01	480,680.61	737,050.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	73,274.81	6,058.00	79,332.81				
6) Stores		9320	0.00	0.00	0.00				

DescriptionResource CodesObject 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	18,709.59	162,307.20	181,016.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,534,283.09	3,004,757.57	5,539,040.66				
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	32,993.21	189,746.18	222,739.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	24.07	4,455.34	4,479.41				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	280,084.00	280,084.00				
6) TOTAL, LIABILITIES			33,017.28	474,285.52	507,302.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,501,265.81	2,530,472.05	5,031,737.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,821,838.00	0.00	6,821,838.00	6,827,138.00	0.00	6,827,138.00	0.1%
Education Protection Account State Aid - Current Year		8012	506,496.00	0.00	506,496.00	491,725.00	0.00	491,725.00	-2.9%
State Aid - Prior Years		8019	31,607.00	0.00	31,607.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	49,185.32	0.00	49,185.32	48,565.00	0.00	48,565.00	-1.3%
Timber Yield Tax		8022	8,475.00	0.00	8,475.00	5,019.00	0.00	5,019.00	-40.8%
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	7,693,623.38	0.00	7,693,623.38	7,679,771.00	0.00	7,679,771.00	-0.2%
Unsecured Roll Taxes		8042	149,887.59	0.00	149,887.59	149,102.00	0.00	149,102.00	-0.5%
Prior Years' Taxes		8043	594.56	0.00	594.56	5,248.00	0.00	5,248.00	782.7%
Supplemental Taxes		8044	146,020.31	0.00	146,020.31	99,968.00	0.00	99,968.00	-31.5%
Education Revenue Augmentation Fund (ERAF)		8045	253,379.00	0.00	253,379.00	232,336.00	0.00	232,336.00	-8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,549.40	0.00	3,549.40	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,664,655.56	0.00	15,664,655.56	15,538,872.00	0.00	15,538,872.00	-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	(52,571.00)	0.00	(52,571.00)	(57,997.00)	0.00	(57,997.00)	10.3%
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			15,612,084.56	0.00	15,612,084.56	15,480,875.00	0.00	15,480,875.00	-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	111,302.37	111,302.37	0.00	125,110.00	125,110.00	12.4%
Special Education Discretionary Grants		8182	0.00	29,672.00	29,672.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	32,062.44	0.00	32,062.44	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	1,548.00	1,548.00	0.00	1,548.00	1,548.00	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		20,332.06	20,332.06		459,610.00	459,610.00	2,160.5%
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		20,364.10	20,364.10		87,896.00	87,896.00	331.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		2,882.00	2,882.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		57,316.00	57,316.00	New
Career and Technical Education	3500-3599	8290		14,147.00	14,147.00		11,618.00	11,618.00	-17.9%
All Other Federal Revenue	All Other	8290	12,720.00	121,200.22	133,920.22	13,200.00	36,062.00	49,262.00	-63.2%
TOTAL, FEDERAL REVENUE			44,782.44	318,565.75	363,348.19	13,200.00	782,042.00	795,242.00	118.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	51,962.00	0.00	51,962.00	58,843.00	0.00	58,843.00	13.2%
Lottery - Unrestricted and Instructional Materials		8560	278,602.00	147,049.47	425,651.47	253,888.00	131,789.00	385,677.00	-9.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		30,159.63	30,159.63		50,000.00	50,000.00	65.8%
California Clean Energy Jobs Act	6230	8590		(3,252.00)	(3,252.00)		0.00	0.00	-100.0%
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	147,420.00	1,928,730.93	2,076,150.93	84,849.00	1,609,582.00	1,694,431.00	-18.4%
TOTAL, OTHER STATE REVENUE			477,984.00	2,102,688.03	2,580,672.03	397,580.00	1,791,371.00	2,188,951.00	-15.2%
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	5,470.00	0.00	5,470.00	10,000.00	0.00	10,000.00	82.8%
Interest		8660	140,487.79	0.00	140,487.79	130,000.00	0.00	130,000.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(71,813.98)	0.00	(71,813.98)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	3,950.00	3,950.00	0.00	0.00	0.00	-100.0%
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									

DescriptionResource CodesObject 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	171,483.38	934,568.71	1,106,052.09	986,141.00	2,808,466.00	3,794,607.00	243.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	128.35	0.00	128.35	58,000.00	0.00	58,000.00	45,088.9%
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		704,742.62	704,742.62		727,889.00	727,889.00	3.3%
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			245,755.54	1,643,261.33	1,889,016.87	1,184,141.00	3,536,355.00	4,720,496.00	149.9%
TOTAL, REVENUES			16,380,606.54	4,064,515.11	20,445,121.65	17,075,796.00	6,109,768.00	23,185,564.00	13.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,758,329.57	787,595.13	5,545,924.70	4,724,517.92	1,178,543.88	5,903,061.80	6.4%
Certificated Pupil Support Salaries		1200	380,029.95	352,424.32	732,454.27	439,222.50	324,795.50	764,018.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	752,417.34	149,462.52	901,879.86	828,269.00	106,207.00	934,476.00	3.6%
Other Certificated Salaries		1900	17,100.00	3,693.68	20,793.68	22,330.00	0.00	22,330.00	7.4%
TOTAL, CERTIFICATED SALARIES			5,907,876.86	1,293,175.65	7,201,052.51	6,014,339.42	1,609,546.38	7,623,885.80	5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	138,242.09	545,377.34	683,619.43	180,429.59	610,541.12	790,970.71	15.7%
Classified Support Salaries		2200	1,231,608.41	356,475.37	1,588,083.78	1,400,723.86	338,729.79	1,739,453.65	9.5%
Classified Supervisors' and Administrators' Salaries		2300	102,869.08	80,957.96	183,827.04	213,755.29	80,343.96	294,099.25	60.0%
Clerical, Technical and Office Salaries		2400	680,086.21	84,506.97	764,593.18	719,205.73	143,930.54	863,136.27	12.9%
Other Classified Salaries		2900	140,346.40	73,502.44	213,848.84	177,438.80	89,507.15	266,945.95	24.8%
TOTAL, CLASSIFIED SALARIES			2,293,152.19	1,140,820.08	3,433,972.27	2,691,553.27	1,263,052.56	3,954,605.83	15.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	973,746.02	821,932.88	1,795,678.90	1,074,129.00	866,107.00	1,940,236.00	8.1%
PERS		3201-3202	575,205.30	349,967.04	925,172.34	675,478.00	316,946.00	992,424.00	7.3%
OASDI/Medicare/Alternative		3301-3302	275,014.50	116,605.93	391,620.43	279,265.00	111,387.00	390,652.00	-0.2%
Health and Welfare Benefits		3401-3402	987,842.12	218,984.36	1,206,826.48	1,067,564.00	228,641.00	1,296,205.00	7.4%
Unemployment Insurance		3501-3502	9,909.14	1,198.32	11,107.46	12,373.00	(4,170.00)	8,203.00	-26.1%
Workers' Compensation		3601-3602	142,579.46	45,890.98	188,470.44	159,368.00	51,333.00	210,701.00	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	(.42)	0.00	(.42)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,510.00	0.00	47,510.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,011,806.54	1,554,579.51	4,566,386.05	3,268,176.58	1,570,244.00	4,838,420.58	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,415.82	8,415.82	0.00	85,000.00	85,000.00	910.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	531,707.59	373,531.21	905,238.80	674,556.00	784,845.00	1,459,401.00	61.2%
Noncapitalized Equipment		4400	66,877.85	13,002.58	79,880.43	36,665.00	81,470.00	118,135.00	47.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			598,585.44	394,949.61	993,535.05	711,221.00	951,315.00	1,662,536.00	67.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	64,672.00	64,672.00	0.00	50,000.00	50,000.00	-22.7%
Travel and Conferences		5200	28,495.33	32,144.94	60,640.27	29,917.00	263,940.00	293,857.00	384.6%
Dues and Memberships		5300	9,411.17	1,239.16	10,650.33	12,040.00	1,075.00	13,115.00	23.1%
Insurance		5400 - 5450	262,700.13	52,444.71	315,144.84	340,982.00	0.00	340,982.00	8.2%
Operations and Housekeeping Services		5500	555,158.81	427.50	555,586.31	267,821.00	0.00	267,821.00	-51.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	193,558.60	78,710.76	272,269.36	182,436.00	75,000.00	257,436.00	-5.4%
Transfers of Direct Costs		5710	(270,389.44)	270,389.44	0.00	(30,093.00)	30,093.00	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	631,492.46	1,244,383.76	1,875,876.22	763,479.00	1,453,363.00	2,216,842.00	18.2%
Communications		5900	46,564.60	9,502.68	56,067.28	52,776.00	9,425.00	62,201.00	10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,456,991.66	1,753,914.95	3,210,906.61	1,619,358.00	1,882,896.00	3,502,254.00	9.1%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	109,734.81	109,734.81	79,650.00	1,082,498.00	1,162,148.00	959.1%
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	159,687.34	159,687.34	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	417,702.58	417,702.58	0.00	1,660,000.00	1,660,000.00	297.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	3,606.09	9,862.20	13,468.29	3,606.00	0.00	3,606.00	-73.2%
TOTAL, CAPITAL OUTLAY			3,606.09	696,986.93	700,593.02	83,256.00	2,742,498.00	2,825,754.00	303.3%
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	109,575.00	144,104.42	253,679.42	93,036.00	145,293.00	238,329.00	-6.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	148,451.97	26,327.00	174,778.97	120,258.00	25,052.00	145,310.00	-16.9%
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	226,950.00	226,950.00	0.00	220,560.00	220,560.00	-2.8%
Other Debt Service - Principal		7439	0.00	119,000.00	119,000.00	0.00	244,000.00	244,000.00	105.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			258,026.97	516,381.42	774,408.39	213,294.00	634,905.00	848,199.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,455.24)	14,455.24	0.00	(26,948.00)	26,948.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(26,552.74)	0.00	(26,552.74)	(61,885.00)	0.00	(61,885.00)	133.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(41,007.98)	14,455.24	(26,552.74)	(88,833.00)	26,948.00	(61,885.00)	133.1%
TOTAL, EXPENDITURES			13,489,037.77	7,365,263.39	20,854,301.16	14,512,365.27	10,681,404.94	25,193,770.21	20.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
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	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	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			(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	15,612,084.56	0.00	15,612,084.56	15,480,875.00	0.00	15,480,875.00	-0.8%
2) Federal Revenue		8100-8299	44,782.44	318,565.75	363,348.19	13,200.00	782,042.00	795,242.00	118.9%
3) Other State Revenue		8300-8599	477,984.00	2,102,688.03	2,580,672.03	397,580.00	1,791,371.00	2,188,951.00	-15.2%
4) Other Local Revenue		8600-8799	245,755.54	1,643,261.33	1,889,016.87	1,184,141.00	3,536,355.00	4,720,496.00	149.9%
5) TOTAL, REVENUES			16,380,606.54	4,064,515.11	20,445,121.65	17,075,796.00	6,109,768.00	23,185,564.00	13.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,594,044.66	3,147,434.95	10,741,479.61	7,665,222.84	4,683,991.08	12,349,213.92	15.0%
2) Instruction - Related Services	2000-2999		1,324,872.30	441,846.94	1,766,719.24	1,791,447.80	647,144.42	2,438,592.22	38.0%
3) Pupil Services	3000-3999		1,574,611.56	1,707,964.88	3,282,576.44	1,770,095.62	2,697,593.67	4,467,689.29	36.1%
4) Ancillary Services	4000-4999		96,828.54	437,014.69	533,843.23	208,348.65	99,922.00	308,270.65	-42.3%
5) Community Services	5000-5999		21,855.31	0.00	21,855.31	35,412.21	0.00	35,412.21	62.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,102,261.34	84,776.57	1,187,037.91	1,436,377.33	57,747.00	1,494,124.33	25.9%
8) Plant Services	8000-8999		1,516,537.09	1,029,843.94	2,546,381.03	1,392,166.82	1,860,101.77	3,252,268.59	27.7%
9) Other Outgo	9000-9999		258,026.97	516,381.42	774,408.39	213,294.00	634,905.00	848,199.00	9.5%
10) TOTAL, EXPENDITURES			13,489,037.77	7,365,263.39	20,854,301.16	14,512,365.27	10,681,404.94	25,193,770.21	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,891,568.77	(3,300,748.28)	(409,179.51)	2,563,430.73	(4,571,636.94)	(2,008,206.21)	390.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	24,393.47	0.00	24,393.47	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,192,340.88)	3,192,340.88	0.00	(3,369,060.00)	3,369,060.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,772.11)	(108,407.40)	(409,179.51)	(805,629.27)	(1,202,576.94)	(2,008,206.21)	390.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,752,548.31	2,641,671.06	5,394,219.37	2,501,265.81	2,530,472.05	5,031,737.86	-6.7%
b) Audit Adjustments		9793	46,722.07	0.00	46,722.07	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,799,270.38	2,641,671.06	5,440,941.44	2,501,265.81	2,530,472.05	5,031,737.86	-7.5%
d) Other Restatements		9795	2,767.54	(2,791.61)	(24.07)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,802,037.92	2,638,879.45	5,440,917.37	2,501,265.81	2,530,472.05	5,031,737.86	-7.5%
2) Ending Balance, June 30 (E + F1e)			2,501,265.81	2,530,472.05	5,031,737.86	1,695,636.54	1,327,895.11	3,023,531.65	-39.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,230.00	0.00	2,230.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,709.59	162,307.20	181,016.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,368,164.85	2,368,164.85	0.00	1,360,283.30	1,360,283.30	-42.6%
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	1,823,427.86	0.00	1,823,427.86	907,435.24	0.00	907,435.24	-50.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	625,629.00	0.00	625,629.00	755,813.11	0.00	755,813.11	20.8%
Unassigned/Unappropriated Amount		9790	31,269.36	0.00	31,269.36	32,388.19	(32,388.19)	0.00	-100.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	218,252.78	58,832.56
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	.48
6266	Educator Effectiveness, FY 2021-22	227,331.14	9,545.14
6300	Lottery : Instructional Materials	95,819.40	69,155.40
6331	CA Community Schools Partnership Act - Planning Grant	.01	.78
6546	Mental Health-Related Services	0.00	4,425.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	534,967.88	350,257.88
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	176,450.00	7.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KJT Funds	224,498.00	0.00
7085	Learning Communities for School Success Program	42,858.39	0.00
7339	Dual Enrollment Opportunities	90,000.00	90,000.00
7399	LCFF Equity Multiplier	50,000.00	49,999.89
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	0.00	.34
7435	Learning Recovery Emergency Block Grant	440,038.17	261,305.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	.23
9010	Other Restricted Local	267,949.08	466,753.43
Total, Restricted Balance		2,368,164.85	1,360,283.30

FUND 08—STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.

FUND 08 - STUDENT ACTIVITY SPECIAL REVENUE
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$112,067
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$12,529

<i>Total Revenues</i>	\$12,529
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EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$0
<i>Employee Benefits</i>	\$0
<i>Books and Supplies</i>	\$21,514
<i>Services, Other Operating Expenses</i>	\$0
<i>Capital Outlay</i>	\$0
<i>Other Outgoing</i>	\$0
<i>Transfers of Indirect/Direct Support Costs</i>	\$0

<i>Total Expenditures</i>	\$21,514
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EXCESS (DEFICIENCY) OF REVENUES	(\$8,985)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0
<i>Contributions</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$0
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NET INCREASE IN FUND	(\$8,985)
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ENDING FUND BALANCE	\$103,082
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$90,553
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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	0.00	100,000.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	0.0%
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	21,513.81	75,000.00	248.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	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			21,513.81	100,000.00	248.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,513.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,513.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,371.78	90,552.97	6.1%
b) Audit Adjustments		9793	26,695.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,066.78	90,552.97	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,066.78	90,552.97	-19.2%
2) Ending Balance, June 30 (E + F1e)			90,552.97	90,552.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,552.97	90,552.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	90,552.97		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			90,552.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			90,552.97		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	100,000.00	New
TOTAL, REVENUES			0.00	100,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	21,513.81	75,000.00	248.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,513.81	75,000.00	248.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - 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			21,513.81	100,000.00	248.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	100,000.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	0.0%
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		21,513.81	100,000.00	364.8%
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			21,513.81	100,000.00	364.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,513.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,513.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,371.78	90,552.97	6.1%
b) Audit Adjustments		9793	26,695.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,066.78	90,552.97	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,066.78	90,552.97	-19.2%
2) Ending Balance, June 30 (E + F1e)			90,552.97	90,552.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,552.97	90,552.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	90,552.97	90,552.97
Total, Restricted Balance		90,552.97	90,552.97

FUND 13—CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.

FUND 13 - CAFETERIA - FOOD SERVICES

2023-24 Unaudited Actuals

Summary

UNAUDITED BEGINNING BALANCE	\$1,173,892
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$271,877
<i>Other State Revenues</i>	\$401,499
<i>Other Local Revenues</i>	\$12,529

<i>Total Revenues</i>	\$685,904
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EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$322,360
<i>Employee Benefits</i>	\$196,771
<i>Books and Supplies</i>	\$353,472
<i>Services, Other Operating Expenses</i>	\$29,581
<i>Capital Outlay</i>	\$6,058
<i>Other Outgoing</i>	\$26,553

<i>Total Expenditures</i>	\$934,796
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EXCESS (DEFICIENCY) OF REVENUES	(\$248,892)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$0
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NET INCREASE IN FUND	(\$248,892)
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ENDING FUND BALANCE	\$925,000
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ 925,000
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\$ -

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	271,876.90	395,195.00	45.4%
3) Other State Revenue		8300-8599	401,498.84	440,715.00	9.8%
4) Other Local Revenue		8600-8799	12,528.55	20,000.00	59.6%
5) TOTAL, REVENUES			685,904.29	855,910.00	24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	322,360.42	356,246.39	10.5%
3) Employee Benefits		3000-3999	196,771.28	227,761.00	15.7%
4) Books and Supplies		4000-4999	353,472.46	502,600.00	42.2%
5) Services and Other Operating Expenditures		5000-5999	29,581.41	41,513.00	40.3%
6) Capital Outlay		6000-6999	6,058.00	358,000.00	5,809.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	26,552.74	61,885.00	133.1%
9) TOTAL, EXPENDITURES			934,796.31	1,548,005.39	65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(248,892.02)	(692,095.39)	178.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,892.02)	(692,095.39)	178.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,891.67	924,999.65	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,891.67	924,999.65	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,891.67	924,999.65	-21.2%
2) Ending Balance, June 30 (E + F1e)			924,999.65	232,904.26	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	155.00	0.00	-100.0%
Stores		9712	3,611.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	921,233.64	232,904.26	-74.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	719,116.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,087.05)		
b) in Banks		9120	93.18		
c) in Revolving Cash Account		9130	155.00		
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	241,371.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,455.34		
6) Stores		9320	3,611.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			957,715.69		
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	105.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,610.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,716.04		
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)			924,999.65		
FEDERAL REVENUE					
Child Nutrition Programs		8220	271,876.90	395,195.00	45.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			271,876.90	395,195.00	45.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	401,498.84	440,715.00	9.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			401,498.84	440,715.00	9.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(70.55)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,348.77	20,000.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,087.05)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,337.38	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,528.55	20,000.00	59.6%
TOTAL, REVENUES			685,904.29	855,910.00	24.8%
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	264,974.46	295,346.39	11.5%
Classified Supervisors' and Administrators' Salaries		2300	57,385.96	60,900.00	6.1%
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			322,360.42	356,246.39	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,679.58	94,697.00	13.2%
OASDI/Medicare/Alternative		3301-3302	24,389.96	26,782.00	9.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	82,435.27	97,775.00	18.6%
Unemployment Insurance		3501-3502	161.50	1,750.00	983.6%
Workers' Compensation		3601-3602	6,104.97	6,757.00	10.7%
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			196,771.28	227,761.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,922.77	48,000.00	45.8%
Noncapitalized Equipment		4400	28,717.29	149,500.00	420.6%
Food		4700	291,832.40	305,100.00	4.5%
TOTAL, BOOKS AND SUPPLIES			353,472.46	502,600.00	42.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	97.05	5,000.00	5,052.0%
Dues and Memberships		5300	211.00	354.00	67.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,536.21	4,000.00	160.4%
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	27,737.15	32,159.00	15.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,581.41	41,513.00	40.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	238,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	6,058.00	120,000.00	1,880.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,058.00	358,000.00	5,809.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,552.74	61,885.00	133.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,552.74	61,885.00	133.1%
TOTAL, EXPENDITURES			934,796.31	1,548,005.39	65.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	271,876.90	395,195.00	45.4%
3) Other State Revenue		8300-8599	401,498.84	440,715.00	9.8%
4) Other Local Revenue		8600-8799	12,528.55	20,000.00	59.6%
5) TOTAL, REVENUES			685,904.29	855,910.00	24.8%
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		908,243.57	1,248,120.39	37.4%
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		26,552.74	61,885.00	133.1%
8) Plant Services	8000-8999		0.00	238,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			934,796.31	1,548,005.39	65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(248,892.02)	(692,095.39)	178.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,892.02)	(692,095.39)	178.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,891.67	924,999.65	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,891.67	924,999.65	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,891.67	924,999.65	-21.2%
2) Ending Balance, June 30 (E + F1e)			924,999.65	232,904.26	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	155.00	0.00	-100.0%
Stores		9712	3,611.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	921,233.64	232,904.26	-74.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	901,175.64	212,846.26
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	19,489.50	19,489.50
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	568.50	568.50
Total, Restricted Balance		921,233.64	232,904.26

FUND 21—BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.

FUND 21 - BUIDLING
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$10
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$1,101

<i>Total Revenues</i>	\$1,101
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EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$0
<i>Employee Benefits</i>	\$0
<i>Books and Supplies</i>	\$0
<i>Services, Other Operating Expenses</i>	\$0
<i>Capital Outlay</i>	\$0
<i>Other Outgoing</i>	\$0

<i>Total Expenditures</i>	\$0
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EXCESS (DEFICIENCY) OF REVENUES	\$1,101
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$0
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NET INCREASE IN FUND	\$1,101
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ENDING FUND BALANCE	\$1,111
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$1,111
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\$0

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	1,101.20	17.00	-98.5%
5) TOTAL, REVENUES			1,101.20	17.00	-98.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,101.20	17.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101.20	17.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.90	1,111.10	11,123.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.90	1,111.10	11,123.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.90	1,111.10	11,123.2%
2) Ending Balance, June 30 (E + F1e)			1,111.10	1,128.10	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	1,111.10	1,128.10	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,128.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17.39)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,111.10		
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)			1,111.10		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18.20	17.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17.39)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,100.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,101.20	17.00	-98.5%
TOTAL, REVENUES			1,101.20	17.00	-98.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,101.20	17.00	-98.5%
5) TOTAL, REVENUES			1,101.20	17.00	-98.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,101.20	17.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101.20	17.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.90	1,111.10	11,123.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.90	1,111.10	11,123.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.90	1,111.10	11,123.2%
2) Ending Balance, June 30 (E + F1e)			1,111.10	1,128.10	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	1,111.10	1,128.10	1.5%
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

FUND 25—CAPITAL FACILITIES DEVELOPER FEES

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Black Oak Mine Unified School District currently charges \$2.97 per square footage of new development.

FUND 25 - CAPITAL FACILITIES DEVELOPER FEES
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$564,212
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$135,494
<i>Total Revenues</i>	\$135,494

EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$0
<i>Employee Benefits</i>	\$0
<i>Books and Supplies</i>	\$0
<i>Services, Other Operating Expenses</i>	\$21,550
<i>Capital Outlay</i>	\$94,628
<i>Other Outgoing</i>	\$0
<i>Total Expenditures</i>	\$116,177

EXCESS (DEFICIENCY) OF REVENUES	\$19,317
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0
<i>Total Other Financing Sources/Uses</i>	\$0

NET DECREASE IN FUND	\$19,317
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ENDING FUND BALANCE	\$583,529
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$583,529
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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	135,494.38	121,500.00	-10.3%
5) TOTAL, REVENUES			135,494.38	121,500.00	-10.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,549.66	10,000.00	-53.6%
6) Capital Outlay		6000-6999	94,627.59	600,000.00	534.1%
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			116,177.25	610,000.00	425.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,317.13	(488,500.00)	-2,628.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,317.13	(488,500.00)	-2,628.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,212.30	583,529.43	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,212.30	583,529.43	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,212.30	583,529.43	3.4%
2) Ending Balance, June 30 (E + F1e)			583,529.43	95,029.43	-83.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	583,529.43	95,029.43	-83.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	592,288.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,131.67)		
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			583,157.22		
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	(372.21)		
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			(372.21)		
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)			583,529.43		
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	17,257.05	17,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,131.67)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	127,369.00	104,500.00	-18.0%
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			135,494.38	121,500.00	-10.3%
TOTAL, REVENUES			135,494.38	121,500.00	-10.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,549.66	10,000.00	-53.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,549.66	10,000.00	-53.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,127.59	600,000.00	1,229.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	49,500.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			94,627.59	600,000.00	534.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			116,177.25	610,000.00	425.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,494.38	121,500.00	-10.3%
5) TOTAL, REVENUES			135,494.38	121,500.00	-10.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		21,549.66	10,000.00	-53.6%
8) Plant Services	8000-8999		94,627.59	600,000.00	534.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			116,177.25	610,000.00	425.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			19,317.13	(488,500.00)	-2,628.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,317.13	(488,500.00)	-2,628.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,212.30	583,529.43	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,212.30	583,529.43	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,212.30	583,529.43	3.4%
2) Ending Balance, June 30 (E + F1e)			583,529.43	95,029.43	-83.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	583,529.43	95,029.43	-83.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	583,529.43	95,029.43
Total, Restricted Balance		583,529.43	95,029.43

FUND 35—COUNTY SCHOOL FACILITIES

With the passage of SB50, the State School Facilities fund was established pursuant to Education Code Section 1707.43 to receive apportionments authorized by the State Allocation Board for new school facility, construction and modernization projects.

FUND 35 - SCHOOL FACILITIES
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$260,486
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$4,223
<i>Total Revenues</i>	\$4,223

EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$0
<i>Employee Benefits</i>	\$0
<i>Books and Supplies</i>	\$0
<i>Services, Other Operating Expenses</i>	\$0
<i>Capital Outlay</i>	\$0
<i>Other Outgoing</i>	\$0
<i>Total Expenditures</i>	\$0

EXCESS (DEFICIENCY) OF REVENUES	\$4,223
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0
<i>Total Other Financing Sources/Uses</i>	\$0

NET DECREASE IN FUND	\$4,223
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ENDING FUND BALANCE	\$264,709
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$264,709
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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,223.14	8,000.00	89.4%
5) TOTAL, REVENUES			4,223.14	8,000.00	89.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	266,700.00	New
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	266,700.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,223.14	(258,700.00)	-6,225.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,223.14	(258,700.00)	-6,225.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,485.78	264,708.92	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,485.78	264,708.92	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,485.78	264,708.92	1.6%
2) Ending Balance, June 30 (E + F1e)			264,708.92	6,008.92	-97.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	241,556.13	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,152.79	10,153.79	-56.1%
Assigned	0000	9780	23,152.79		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,144.87)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	268,854.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,145.08)		
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			264,708.92		
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)			264,708.92		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,368.22	8,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,145.08)	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			4,223.14	8,000.00	89.4%
TOTAL, REVENUES			4,223.14	8,000.00	89.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	266,700.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	266,700.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	266,700.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease 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%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,223.14	8,000.00	89.4%
5) TOTAL, REVENUES			4,223.14	8,000.00	89.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	266,700.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	266,700.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,223.14	(258,700.00)	-6,225.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,223.14	(258,700.00)	-6,225.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,485.78	264,708.92	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,485.78	264,708.92	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,485.78	264,708.92	1.6%
2) Ending Balance, June 30 (E + F1e)			264,708.92	6,008.92	-97.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	241,556.13	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,152.79	10,153.79	-56.1%
Assigned	0000	9780	23,152.79		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,144.87)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	241,556.13	0.00
Total, Restricted Balance		241,556.13	0.00

FUND 40—SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.

In July 2022, the District financed \$6,375,000 with an interest rate of 3.50% for the installation of energy efficient projects at the District facilities. The related expenditures of this project are managed within Fund 40.

FUND 40 - SPECIAL RESERVE FOR CAPITAL OUTLAY
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$2,862,442
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$31,890

<i>Total Revenues</i>	\$31,890
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EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$0
<i>Employee Benefits</i>	\$0
<i>Books and Supplies</i>	\$0
<i>Services, Other Operating Expenses</i>	\$104,408
<i>Capital Outlay</i>	\$1,578,151
<i>Other Outgoing</i>	\$0

<i>Total Expenditures</i>	\$1,682,559
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EXCESS (DEFICIENCY) OF REVENUES	(\$1,650,668)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$104,407
<i>Transfers Out</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$104,407
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NET INCREASE IN FUND	(\$1,546,261)
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ENDING FUND BALANCE	\$1,316,181
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ 1,316,181
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\$ -

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	31,890.40	0.00	-100.0%
5) TOTAL, REVENUES			31,890.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	104,407.88	0.00	-100.0%
6) Capital Outlay		6000-6999	1,578,150.70	350,000.00	-77.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,682,558.58	350,000.00	-79.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,650,668.18)	(350,000.00)	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,407.00	0.00	-100.0%
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			104,407.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,546,261.18)	(350,000.00)	-77.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,862,442.10	1,316,180.92	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,862,442.10	1,316,180.92	-54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,862,442.10	1,316,180.92	-54.0%
2) Ending Balance, June 30 (E + F1e)			1,316,180.92	966,180.92	-26.6%
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	1,230,654.20	880,654.20	-28.4%
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	85,526.72	85,526.72	0.0%
Assigned	0000	9780	85,526.72		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,442,833.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,245.03)		
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			1,420,588.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	104,407.88		
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			104,407.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,316,180.92		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,135.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,245.03)	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			31,890.40	0.00	-100.0%
TOTAL, REVENUES			31,890.40	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,407.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,407.88	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,578,150.70	350,000.00	-77.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,578,150.70	350,000.00	-77.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,682,558.58	350,000.00	-79.2%
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					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	104,407.00	0.00	-100.0%
(c) TOTAL, SOURCES			104,407.00	0.00	-100.0%
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)			104,407.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,890.40	0.00	-100.0%
5) TOTAL, REVENUES			31,890.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,682,558.58	350,000.00	-79.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,682,558.58	350,000.00	-79.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,650,668.18)	(350,000.00)	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,407.00	0.00	-100.0%
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			104,407.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,546,261.18)	(350,000.00)	-77.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,862,442.10	1,316,180.92	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,862,442.10	1,316,180.92	-54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,862,442.10	1,316,180.92	-54.0%
2) Ending Balance, June 30 (E + F1e)			1,316,180.92	966,180.92	-26.6%
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	1,230,654.20	880,654.20	-28.4%
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	85,526.72	85,526.72	0.0%
Assigned	0000	9780	85,526.72		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,230,654.20	880,654.20
Total, Restricted Balance		1,230,654.20	880,654.20

FUND 63—OTHER ENTERPRISE FUND “GDRD”

Enterprise funds are established to track other business activities of the District.

An MOU regarding facility care between Black Oak Mine Unified School District and The Georgetown Divide Recreation District was established for ground maintenance of locally used facilities. Activities related to this MOU are tracked within this fund.

FUND 63 - ENTERPRISE (GDRD)
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE	\$98,131
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REVENUES

<i>LCFF Sources</i>	\$0
<i>Federal Revenues</i>	\$0
<i>Other State Revenues</i>	\$0
<i>Other Local Revenues</i>	\$173,705

<i>Total Revenues</i>	\$173,705
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EXPENDITURES

<i>Certificated Salaries</i>	\$0
<i>Classified Salaries</i>	\$56,306
<i>Employee Benefits</i>	\$31,440
<i>Books and Supplies</i>	\$39,010
<i>Services, Other Operating Expenses</i>	\$20,537
<i>Capital Outlay</i>	\$0
<i>Other Outgoing</i>	\$0

<i>Total Expenditures</i>	\$147,293
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EXCESS (DEFICIENCY) OF REVENUES	\$26,412
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$0
<i>Transfers Out</i>	\$0

<i>Total Other Financing Sources/Uses</i>	\$0
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NET DECREASE IN FUND	\$26,412
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ENDING FUND BALANCE	\$124,543
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ 124,543
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\$ 0

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	173,705.16	195,395.00	12.5%
5) TOTAL, REVENUES			173,705.16	195,395.00	12.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,305.92	56,478.96	0.3%
3) Employee Benefits		3000-3999	31,440.18	32,488.00	3.3%
4) Books and Supplies		4000-4999	39,010.18	169,981.00	335.7%
5) Services and Other Operating Expenses		5000-5999	20,536.76	21,904.00	6.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			147,293.04	280,851.96	90.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,412.12	(85,456.96)	-423.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			26,412.12	(85,456.96)	-423.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,131.09	124,543.21	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,131.09	124,543.21	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,131.09	124,543.21	26.9%
2) Ending Net Position, June 30 (E + F1e)			124,543.21	39,086.25	-68.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	124,543.21	39,086.25	-68.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	124,365.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,917.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,095.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			124,543.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			124,543.21		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	701.58	300.00	-57.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,917.42)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	174,808.11	195,095.00	11.6%
Other Local Revenue					
All Other Local Revenue		8699	112.89	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			173,705.16	195,395.00	12.5%
TOTAL, REVENUES			173,705.16	195,395.00	12.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	44,977.92	45,150.92	0.4%
Classified Supervisors' and Administrators' Salaries		2300	11,328.00	11,328.04	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			56,305.92	56,478.96	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,022.56	15,278.00	1.7%
OASDI/Medicare/Alternative		3301-3302	4,098.99	4,320.00	5.4%
Health and Welfare Benefits		3401-3402	11,227.08	11,517.00	2.6%
Unemployment Insurance		3501-3502	27.39	282.00	929.6%
Workers' Compensation		3601-3602	1,064.16	1,091.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,440.18	32,488.00	3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,010.18	44,981.00	15.3%
Noncapitalized Equipment		4400	0.00	125,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,010.18	169,981.00	335.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,536.76	21,904.00	6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,536.76	21,904.00	6.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			147,293.04	280,851.96	90.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	173,705.16	195,395.00	12.5%
5) TOTAL, REVENUES			173,705.16	195,395.00	12.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		147,293.04	280,851.96	90.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			147,293.04	280,851.96	90.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,412.12	(85,456.96)	-423.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			26,412.12	(85,456.96)	-423.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,131.09	124,543.21	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,131.09	124,543.21	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,131.09	124,543.21	26.9%
2) Ending Net Position, June 30 (E + F1e)			124,543.21	39,086.25	-68.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	124,543.21	39,086.25	-68.6%

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

FUND 75—PRIVATE PURPOSE

This fund is used to account separately for gifts or bequests per Education Code Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Donations not covered.

In Fund 75, the District accounts for the Nature Area trust fund donations initiating from the Uri and Hempky families. The District created an advisory committee, Friends of the Nature Area (FONA), to report and bring planning concepts to the BOMUSD Board.

FUND 75 - Nature Area
2023-24 Unaudited Actuals
Summary

UNAUDITED BEGINNING BALANCE		\$382,082
REVENUES		
	<i>LCFF Sources</i>	\$0
	<i>Federal Revenues</i>	\$0
	<i>Other State Revenues</i>	\$0
	<i>Other Local Revenues</i>	\$7,669
	Total Revenues	\$7,669
EXPENDITURES		
	<i>Certificated Salaries</i>	\$0
	<i>Classified Salaries</i>	\$0
	<i>Employee Benefits</i>	\$0
	<i>Books and Supplies</i>	\$0
	<i>Services, Other Operating Expenses</i>	\$1,599
	<i>Capital Outlay</i>	\$0
	<i>Other Outgoing</i>	\$0
	Total Expenditures	\$1,599
EXCESS (DEFICIENCY) OF REVENUES		\$6,070
OTHER FINANCING SOURCES/USES		
	<i>Transfers In</i>	\$0
	<i>Transfers Out</i>	\$0
	Total Other Financing Sources/Uses	\$0
NET DECREASE IN FUND		\$6,070
ENDING FUND BALANCE		\$388,153
COMPONENTS OF ENDING FUND BALANCE		
	<i>Restricted</i>	\$ 388,153

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	7,669.42	9,461.00	23.4%
5) TOTAL, REVENUES			7,669.42	9,461.00	23.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	320,900.00	New
5) Services and Other Operating Expenses		5000-5999	1,598.96	1,900.00	18.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,598.96	322,800.00	20,088.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,070.46	(313,339.00)	-5,261.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,070.46	(313,339.00)	-5,261.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	428,780.22	388,152.68	-9.5%
b) Audit Adjustments		9793	(46,722.07)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			382,058.15	388,152.68	1.6%
d) Other Restatements		9795	24.07	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			382,082.22	388,152.68	1.6%
2) Ending Net Position, June 30 (E + F1e)			388,152.68	74,813.68	-80.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	388,152.68	74,813.68	-80.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	440,928.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,078.09)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			434,874.75		
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	46,722.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			46,722.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			388,152.68		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,747.51	9,461.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,078.09)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,669.42	9,461.00	23.4%
TOTAL, REVENUES			7,669.42	9,461.00	23.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	320,900.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	320,900.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,598.96	1,900.00	18.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,598.96	1,900.00	18.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,598.96	322,800.00	20,088.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,669.42	9,461.00	23.4%
5) TOTAL, REVENUES			7,669.42	9,461.00	23.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,500.00	1,500.00	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		98.96	321,300.00	324,576.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,598.96	322,800.00	20,088.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,070.46	(313,339.00)	-5,261.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,070.46	(313,339.00)	-5,261.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	428,780.22	388,152.68	-9.5%
b) Audit Adjustments		9793	(46,722.07)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			382,058.15	388,152.68	1.6%
d) Other Restatements		9795	24.07	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			382,082.22	388,152.68	1.6%
2) Ending Net Position, June 30 (E + F1e)			388,152.68	74,813.68	-80.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	388,152.68	74,813.68	-80.7%

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

SUPPLEMENTAL FORMS

Unaudited Actuals Certification

Average Daily Attendance

Current Expense Formula (CEA)

Every Student Succeeds Act MOE
(ESMOE)

Appropriations Limit (GANN)

Indirect Cost Rate Worksheet

Lottery Report

Schedule for Categorical (CAT Form)

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	54.69%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$50,382.20
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$11,295,621.66
	Appropriations Subject to Limit	\$11,295,621.66
	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	5.51%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Shannon Daniel

Name
Director, External Business

Title
530-295-2214

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E-mail Address

For School District:

Amber Smith

Name
Chief Business Official

Title
530-333-8300

Telephone
asmith@bomusd.org

E-mail Address

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)	943.90	946.25	965.45	928.93	928.93	949.65
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	943.90	946.25	965.45	928.93	928.93	949.65
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	7.56	7.56	7.56	7.56	7.56	7.56
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.19	.19	.19	.19	.19	.19
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.75	7.75	7.75	7.75	7.75	7.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	951.65	954.00	973.20	936.68	936.68	957.40
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	240.20	239.63	240.20	240.22	240.22	240.22
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	240.20	239.63	240.20	240.22	240.22	240.22
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	240.20	239.63	240.20	240.22	240.22	240.22

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,201,052.51	301	106,172.69	303	7,094,879.82	305	166,726.18	287,485.54	307	6,807,394.28	309
2000 - Classified Salaries	3,433,972.27	311	31,504.08	313	3,402,468.19	315	739,527.98	816,884.52	317	2,585,583.67	319
3000 - Employee Benefits	4,566,386.05	321	63,099.46	323	4,503,286.59	325	341,353.49	403,417.01	327	4,099,869.58	329
4000 - Books, Supplies Equip Replace. (6500)	1,411,237.63	331	47,335.04	333	1,363,902.59	335	755,101.11	766,869.10	337	597,033.49	339
5000 - Services . . . & 7300 - Indirect Costs	3,184,353.87	341	453,210.80	343	2,731,143.07	345	529,389.61	568,702.69	347	2,162,440.38	349
TOTAL					19,095,680.26	365	TOTAL			16,252,321.40	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	5,537,574.70	375
2. Salaries of Instructional Aides Per EC 41011.	2100	678,219.43	380
3. STRS.	3101 & 3102	1,422,240.87	382
4. PERS.	3201 & 3202	240,842.98	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	154,024.56	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	699,110.38	385
7. Unemployment Insurance.	3501 & 3502	3,163.82	390
8. Workers' Compensation Insurance.	3601 & 3602	107,120.43	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	47,490.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		8,889,787.17	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,935.29	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,807.99	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		8,887,851.88	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

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

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	20,878,694.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	521,672.09
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	21,855.31
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	700,593.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	345,950.00
4. Other Transfers Out	All	9200	7200-7299	174,778.97
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	24,393.47
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	401,935.29
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,669,506.06
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	248,892.02
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,936,408.50
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)				1,193.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,864.55

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.)	17,432,893.38	15,091.06
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)	17,432,893.38	15,091.06
B. Required effort (Line A.2 times 90%)	15,689,604.04	13,581.95
C. Current year expenditures (Line I.E and Line II.B)	18,936,408.50	15,864.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	10,503,464.25		10,503,464.25			11,295,621.66
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,157.43		1,157.43			1,191.85
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	951.65		951.65	936.68		936.68
2. Total Charter Schools ADA (Form A, Line C9)	240.20		240.20	240.22		240.22
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,191.85			1,176.90
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	49,185.32		49,185.32	48,565.00		48,565.00
2. Timber Yield Tax (Object 8022)	8,475.00		8,475.00	5,019.00		5,019.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,693,623.38		7,693,623.38	7,679,771.00		7,679,771.00
5. Unsecured Roll Taxes (Object 8042)	149,887.59		149,887.59	149,102.00		149,102.00
6. Prior Years' Taxes (Object 8043)	594.56		594.56	5,248.00		5,248.00
7. Supplemental Taxes (Object 8044)	146,020.31		146,020.31	99,968.00		99,968.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	253,379.00		253,379.00	232,336.00		232,336.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,549.40		3,549.40	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)	8,304,714.56	0.00	8,304,714.56	8,220,009.00	0.00	8,220,009.00
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)	8,304,714.56	0.00	8,304,714.56	8,220,009.00	0.00	8,220,009.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	859,799.10		859,799.10	754,904.00		754,904.00
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)	859,799.10	0.00	859,799.10	754,904.00	0.00	754,904.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	7,328,334.00		7,328,334.00	7,318,863.00		7,318,863.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	31,607.00		31,607.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	7,359,941.00	0.00	7,359,941.00	7,318,863.00	0.00	7,318,863.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	20,445,121.65		20,445,121.65	23,185,564.00		23,185,564.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	68,673.81		68,673.81	130,000.00		130,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,503,464.25			11,295,621.66
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0297			0.9875
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,295,621.66			11,558,216.62
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,304,714.56			8,220,009.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			143,022.00			141,228.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,850,706.20			4,093,111.62
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,850,706.20			4,093,111.62
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			40,966.86			69,428.17
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,345,681.42			8,289,437.17
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,809,739.34			4,023,683.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,345,681.42			
b. State Subventions (Line D8)			3,809,739.34			
c. Less: Excluded Appropriations (Line C23)			859,799.10			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,295,621.66			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2023-24 Actual			2024-25 Budget		
11. Adjusted Appropriations Limit						

[illegible]

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) 598,398.52
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) 14,603,012.31

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.10%

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) 823,932.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 82,259.77

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	14,387.85
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)	97,703.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,018,284.25
9. Carry-Forward Adjustment (Part IV, Line F)	26,031.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,044,315.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,610,883.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,763,113.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,864,873.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	483,843.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	21,855.31
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	230,088.91
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	62,921.33
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,285,316.69
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)	21,513.81
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	610,353.17
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	18,954,763.22
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.51%

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)	1,018,284.25
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(129,700.65)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(38,019.94)
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 (4.35%) times Part III, Line B19); zero if negative	26,031.46
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.35%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	26,031.46
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)	26,031.46

Approved
indirect
cost rate: 4.35%

Highest
rate used
in any
program: 4.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	19,484.48	847.58	4.35%
01	3550	13,558.00	589.00	4.34%
01	4035	19,516.10	848.00	4.35%
01	6331	115,391.36	5,009.61	4.34%
01	6520	50,022.44	332.56	0.66%
01	6695	28,902.38	1,257.25	4.35%
01	7085	36,762.94	1,599.18	4.35%
01	9010	307,526.23	3,972.06	1.29%
13	5310	610,353.17	26,552.74	4.35%

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		31,831.17	31,831.17
2. State Lottery Revenue	8560	278,602.00		147,049.47	425,651.47
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)		278,602.00	0.00	178,880.64	457,482.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	166,726.18		0.00	166,726.18
2. Classified Salaries	2000-2999	111.45		0.00	111.45
3. Employee Benefits	3000-3999	35,398.69		0.00	35,398.69
4. Books and Supplies	4000-4999	4,880.77		46,535.79	51,416.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	40,215.55			40,215.55
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			31,563.25	31,563.25
6. Capital Outlay	6000-6999	0.00		4,962.20	4,962.20
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)		247,332.64	0.00	83,061.24	330,393.88
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	31,269.36	0.00	95,819.40	127,088.76
D. COMMENTS:					
The District utilized Lottery funds for online curriculum to include: Benchmark, Mystery Science, McGraw Hill School of Education and Imagine Learning.					

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.

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	IASA: Title I	ESSER III: ARP	Spec Ed PL 94-142	Spec Ed Mental Health
FEDERAL CATEGORICAL #	84.01		84.027	
RESOURCE CODE	3010	3213	3310	3327
REVENUE OBJECT/GOAL	8290	8290	8181/5001	8182/5001
UR/F Balance	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover				
2.a.Current Year Award	231,542	118,802	125,110	14,672
b. Adj			(13,808)	
c. Adj Curr Yr Award	231,542	118,802	111,302	14,672
3. Required Matching Funds or Other			204,040	
4. Total Available Award	231,542	118,802	315,343	14,672
REVENUES				
5. Revenue Deferred from Prior Year	13,268	30,117		
6. Cash Received in Current Year	250,137	88,685		
7. Contributed Matching Funds		0	204,040	
8. Total Available	263,405	118,802	204,040	0
EXPENDITURES				
9. Donor-Authorized Expend	20,332	118,802	315,343	14,672
10. Non Donor-Authorized Expenditures			0	
11. Total Expenditures	20,332	118,802	315,343	14,672
12. Amounts included in Line 6 above for Prior Year Adm				
13. Calculation of Deferred Revenue or A/P, & A/R amounts	243,073	(0)	(111,302)	(14,672)
a. Unearned Revenue	243,073	0	0	0
b. Accounts Payable				
c. Accounts Receivable	0	0	111,302	14,672
14. Unused Grant Award Calc	211,210	0	0	0
15. If carryover is allowed, enter line 14 amount here	211,210	0	0	0
16. Reconciliation of Revenue	20,332	118,802	315,343	14,672

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

	Spec Ed Least Restrictive	Voc Ed Program	Title II Part A	Part A, Student Support and Academic
FEDERAL PROGRAM NAME		84.048A	84.367	84.424
FEDERAL CATEGORICAL #				
RESOURCE CODE	3386	3550	4035	4127
REVENUE OBJECT/GOAL	8182/5001	8290	8290	8290
UR/F Balance	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover				
2.a.Current Year Award	15,000	14,147	45,131	17,098
b. Adj				
c. Adj Curr Yr Award	15,000	14,147	45,131	17,098
3. Required Matching Funds or Other				
4. Total Available Award	15,000	14,147	45,131	17,098
REVENUES				
5. Revenue Deferred from Prior Year				
6. Cash Received in Current Year	735	11,730	45,131	10,386
7. Contributed Matching Funds	0	0		
8. Total Available	735	11,730	45,131	10,386
EXPENDITURES				
9. Donor-Authorized Expend	15,000	14,147	20,364	0
10. Non Donor-Authorized Expenditures				
11. Total Expenditures	15,000	14,147	20,364	0
12. Amounts included in Line 6 above for Prior Year Adm		0		
13. Calculation of Deferred Revenue or A/P, & A/R amounts	(14,265)	(2,417)	24,767	10,386
a. Unearned Revenue	0	0	24,767	10,386
b. Accounts Payable				
c. Accounts Receivable	14,265	2,417	0	0
14. Unused Grant Award Calc	0	0	24,767	17,098
15. If carryover is allowed, enter line 14 amount here	0	0	24,767	17,098
16. Reconciliation of Revenue	15,000	14,147	20,364	0

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	ARP: Homeless ChildYTH
FEDERAL CATEGORICAL #	
RESOURCE CODE	5634
REVENUE OBJECT/GOAL	8290
UR/F Balance	UR
AWARD	
1. Prior Year Carryover	
2.a. Current Year Award	3,518
b. Adj	
c. Adj Curr Yr Award	3,518
3. Required Matching Funds or Other	
4. Total Available Award	3,518
REVENUES	
5. Revenue Deferred from Prior Year	
6. Cash Received in Current Year	3,518
7. Contributed Matching Funds	
8. Total Available	3,518
EXPENDITURES	
9. Donor-Authorized Expend	2,398
10. Non Donor-Authorized Expenditures	
11. Total Expenditures	2,398
12. Amounts included in Line 6 above for Prior Year Adm	
13. Calculation of Deferred Revenue or A/P, & A/R amounts	1,120
a. Unearned Revenue	1,120
b. Accounts Payable	
c. Accounts Receivable	0
14. Unused Grant Award Calc	1,120
15. If carryover is allowed, enter line 14 amount here	1,120
16. Reconciliation of Revenue	2,398

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	MEDI-CAL Admin Activites	Other Federal P-EBT	Mckinney Vento	TOTAL
STATE ID NUMBER		10.649		
RESOURCE CODE	0101	5810	9022	
REVENUE OBJECT	8290	8290	8285	
LOCAL DESCRIPTION				
UR/F	F	F	F	
AWARD				
1. Prior Year Restricted Ending Balance	11,256	614	3,869	15,739
2. Current Year Award	12,720		1,548	14,268
3. Required Matching Funds/Other				-
4. Total Available Award	23,976	614	5,417	30,007
REVENUES				
5. Cash Received in Current Year	12,720		1,548	14,268
6. Amounts Included in Line 5 for Prior Year Adjustments				-
7. a. Accounts Receivable (Payable)	-		-	-
b. Non-current Accounts Receivable				-
c. Current Accounts Receivable	-		-	-
8. Contributed Matching Funds	-		-	-
9. Total Available	12,720	-	1,548	14,268
EXPENDITURES				
10. Donor-Authorized Expend	16,269	614	5,417	22,300
11. Non Donor-Authorized Expenditures				-
12. Total Expenditures	16,269	614	5,417	22,300
RESTRICTED ENDING BALANCE				
13. Current Year	7,707.67	0.00	0.00	7,708

2023-2024 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL GRANT AWARDS

LOCAL PROGRAM NAME	Transportation	LEA MEDI- CAL Billing Option	MEDI-CAL Admin Activites	Local Donations	Teacher Residency	Career Tech Ed Incentive Grant
RESOURCE CODE	0842	9008	9009	9010	9045	9054
REVENUE OBJECT	8699/8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION						
Indirect Rate to Charge						
AWARD						
1. Prior Year Carryover	-	44,282	11,273	54,749		73,490
2.a.Current Year Award	4,134	92,509	11,273	233,802	3,950	83,534
b. Transferability (NCLB)						
c. Adj Curr Yr Award	4,134	92,509	11,273	233,802	3,950	83,534
3. Required Matching Funds/Other	998,424					
4. Total Available Award	1,002,558	136,791	22,547	288,551	3,950	157,024
REVENUES						
5. Revenue Deferred from Prior Year				-	-	-
6. Cash Received in Current Year	4,137	17,410		225,080	3,950	83,534
7. Contributed Matching Funds	998,424	-		-	-	-
8. Total Available	1,002,561	17,410	-	225,080	3,950	83,534
EXPENDITURES						
9. Donor-Authorized Expend	1,002,558	17,537	22,547	124,321	3,950	64,989
10. Non Donor-Authorized Expenditures						
11. Total Expenditures	1,002,558	17,537	22,547	124,321	3,950	64,989
12. Amounts included in Line 6 above for Prior Year Adm						
13. Calculation of Deferred Revenue or A/P, & A/R amounts						
a. Deferred Revenue						
b. Accounts Payable						
c. Accounts Receivable		75,098		8,721		
14. Unused Grant Award Calc	-	119,254	-	164,229	-	92,035
15. If carryover is allowed, enter line 14 amount here	-	119,254	-	164,229	-	92,035
16. Reconciliation of Revenue	4,137	92,509	-	233,802	3,950	83,534

2023-2024 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL GRANT AWARDS

LOCAL PROGRAM NAME	BOM GT Nature Area	BOM PIP	TOTAL
RESOURCE CODE	9501	9508	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
1. Prior Year Carryover	2,792	37,022	139,512
2.a.Current Year Award	25	113,000	332,559
b. Transferability (NCLB)			-
c. Adj Curr Yr Award	25	113,000	332,559
3. Required Matching Funds/Other			-
4. Total Available Award	2,817	150,022	472,072
REVENUES			
5. Revenue Deferred from Prior Year	-	-	-
6. Cash Received in Current Year	25	78,062	312,564
7. Contributed Matching Funds	-	-	-
8. Total Available	25	78,062	312,564
EXPENDITURES			
9. Donor-Authorized Expend	2,817	92,284	215,807
10. Non Donor-Authorized Expenditures			-
11. Total Expenditures	2,817	92,284	215,807
12. Amounts included in Line 6 above for Prior Year Adm			-
13. Calculation of Deferred Revenue or A/P, & A/R amounts		(34,938)	-
a. Deferred Revenue			-
b. Accounts Payable			-
c. Accounts Receivable		34,938	8,721
14. Unused Grant Award Calc	-	57,738	256,264
15. If carryover is allowed, enter line 14 amount here	-	57,738	256,264
16. Reconciliation of Revenue	25	113,000	321,286

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	ARCS - Home Study Academy	Unrestr Lottery	Education Protection Account	Expanded Learning Opportunity Program
	0517	1100	1400	2600
		8560	8012	8590
	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	167,771	-	-	296,676
2. Current Year Award	2,798,215	278,602	506,496	365,899
3. Required Matching Funds/Other				(18,238)
4. Total Available Award	2,965,986	278,602	506,496	644,337
REVENUES				
5. Cash Received in Current Year	2,798,215	250,513	330,718	365,899
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	-	28,089	175,778	(50,000)
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	-	28,089	175,778	(50,000)
8. Contributed Matching Funds	-	-	-	(18,238)
9. Total Available	2,798,215	278,602	506,496	297,661
EXPENDITURES				
10. Donor-Authorized Expend	2,574,988	247,333	506,496	376,085
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	2,574,988	247,333	506,496	376,085
RESTRICTED ENDING BALANCE				
13. Current Year	390,998.80	31,269.36	0.00	218,252.78

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	Restr Lottery Instr Mtls	CA Community Sch Part	Sp Ed - State	Sp Ed - Mental Health Svcs
	6300	6331	6500	6546
	8590		8311	8590
	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	31,831	120,401	-	-
2. Current Year Award	147,049		704,743	93,651
3. Required Matching Funds/Other			1,763,205	23,334
4. Total Available Award	178,881	120,401	2,467,948	116,985
REVENUES				
5. Cash Received in Current Year	129,723		2,467,948	116,985
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	17,326		-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	17,326	-	-	-
8. Contributed Matching Funds	-	-	1,763,205	23,334
9. Total Available	147,049	-	4,231,153	140,320
EXPENDITURES				
10. Donor-Authorized Expend	83,061	120,401	2,467,948	116,985
11. Non Donor-Authorized Expenditures		-	-	
12. Total Expenditures	83,061	120,401	2,467,948	116,985
RESTRICTED ENDING BALANCE				
13. Current Year	95,819.40	0.01	0.00	0.00

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	SPED Early Interv Preschool	TUPE Tier 2 Grant	Child Nutrition Kitchen	Child Nutrition Food SVCTrain
	6547	6695	7028	7029
	8590		8520	8520
	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	146,221		11,752	20,856
2. Current Year Award	67,937	30,160		
3. Required Matching Funds/Other				
4. Total Available Award	214,158	30,160	11,752	20,856
REVENUES				
5. Cash Received in Current Year		25,000		
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	67,937	5,159	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	67,937	5,159	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available	67,937	30,160	-	-
EXPENDITURES				
10. Donor-Authorized Expend	214,158	30,160	11,752	20,856
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	214,158	30,160	11,752	20,856
RESTRICTED ENDING BALANCE				
13. Current Year	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	Kit Infrs - Training	Learning Community Sch Success	Dual Enrollment	LCFF Equity Multiplier
	7032	7085	7339	7399
	8520	8590	8590	8590
	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	224,498	119,891		
2. Current Year Award		(38,670)	90,000	50,000
3. Required Matching Funds/Other				
4. Total Available Award	224,498	81,221	90,000	50,000
REVENUES				
5. Cash Received in Current Year			90,000	50,000
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	-	(38,670)	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	-	(38,670)	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available	-	(38,670)	90,000	50,000
EXPENDITURES				
10. Donor-Authorized Expend		38,362		
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	-	38,362	-	-
RESTRICTED ENDING BALANCE				
13. Current Year	224,498.00	42,858.39	90,000.00	50,000.00

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	A-G Access /Success	A-G Learning Loss Mitig	Classified EE Summer Assistance	Prop 98-ELO Paras-7426
	7412	7413	7415	7426
	8590	8590	8590	8590
	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	16,455	16,024		79,516
2. Current Year Award	(10,685)		53,610	
3. Required Matching Funds/Other				
4. Total Available Award	5,770	16,024	53,610	79,516
REVENUES				
5. Cash Received in Current Year				
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	(10,685)	-	53,610	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	(10,685)	-	53,610	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available	(10,685)	-	53,610	-
EXPENDITURES				
10. Donor-Authorized Expend	5,770	16,024	53,610	79,516
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	5,770	16,024	53,610	79,516
RESTRICTED ENDING BALANCE				
13. Current Year	0.00	0.00	(0.30)	0.00

2023-24 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME STATE ID NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION UR/F	Routine Restricted Maint
	8150
	8980
	F
AWARD	
1. Prior Year Restricted Ending Balance	
2. Current Year Award	643
3. Required Matching Funds/Other	859,799
4. Total Available Award	860,442
REVENUES	
5. Cash Received in Current Year	
6. Amounts Included in Line 5 for Prior Year Adjustments	
7. a. Accounts Receivable (Payable)	643
b. Non-current Accounts Receivable	
c. Current Accounts Receivable	643
8. Contributed Matching Funds	859,799
9. Total Available	860,442
EXPENDITURES	
10. Donor-Authorized Expend	860,442
11. Non Donor-Authorized Expenditures	-
12. Total Expenditures	860,442
RESTRICTED ENDING BALANCE	
13. Current Year	0.00

2023-2024 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	UPK Plan/Implement Grant	Educator Effectivness 21-26	Workability
RESOURCE CODE	6053	6266	6520
REVENUE OBJECT/GOAL	8590	8590	8590/5001
LOCAL DESCRIPTION			1541/1540
UR/F	UR	F	UR
AWARD			
1. Prior Year Carryover		265,020	0
2.a.Current Year Award		0	50,355
b. Transferability (NCLB)			0
c. Adj Curr Yr Award	0	0	50,355
3. Required Matching Funds/Other			0
4. Total Available Award	0	265,020	50,355
REVENUES			
5. Revenue Deferred from Prior Year	202,590		
6. Cash Received in Current Year			12,589
7. Contributed Matching Funds			0
8. Total Available	202,590	0	12,589
EXPENDITURES			
9. Donor-Authorized Expend	100,229	37,689	50,355
10. Non Donor-Authorized Expenditures			
11. Total Expenditures	100,229	37,689	50,355
12. Amounts included for PY			
13. Calculation Of:	102,361	0	(37,766)
a. Deferred Revenue		0	0
b. Accounts Payable	102,361		
c. Accounts Receivable	0	0	37,766
14. Unused Grant Award Calc	(100,229)	227,331	0
15. If carryover is allowed		227,331	0
16. Reconciliation of Revenue	100,229	0	50,355

2023-2024 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	Art, Music, Instr Block	Arts, Mus Block Grant	In Person Ins Grant
RESOURCE CODE	6762	6770	7422
REVENUE OBJECT/GOAL	8590	8590	8590
LOCAL DESCRIPTION			
UR/F	F	UR	UR
AWARD			
1. Prior Year Carryover	380,793		11,531
2.a.Current Year Award	368,173	176,450	
b. Transferability (NCLB)	0	0	0
c. Adj Curr Yr Award	368,173	176,450	0
3. Required Matching Funds/Other	0	0	0
4. Total Available Award	748,966	176,450	11,531
REVENUES			
5. Revenue Deferred from Prior Year			11,531
6. Cash Received in Current Year	368,173		
7. Contributed Matching Funds	0	0	0
8. Total Available	368,173	0	11,531
EXPENDITURES			
9. Donor-Authorized Expend	213,998		11,531
10. Non Donor-Authorized Expenditures			
11. Total Expenditures	213,998	0	11,531
12. Amounts included for PY			
13. Calculation Of:	154,175	0	0
a. Deferred Revenue	154,175	0	0
b. Accounts Payable		0	0
c. Accounts Receivable	0	0	0
14. Unused Grant Award Calc	534,968	176,450	0
15. If carryover is allowed	534,968	176,450	
16. Reconciliation of Revenue	213,998	0	11,531

2023-2024 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT/GOAL LOCAL DESCRIPTION UR/F	Learn Rcovy Emergency	STRS/PERS On- Behalf	Other State
	7435	7690	7810
	8590	8590	8590
	F	N/A	F
AWARD			
1. Prior Year Carryover	685,966	0	20,252
2.a.Current Year Award	(173)	560,424	40,000
b. Transferability (NCLB)	0	0	0
c. Adj Curr Yr Award	(173)	560,424	40,000
3. Required Matching Funds/Other	0	0	0
4. Total Available Award	685,793	560,424	60,252
REVENUES			
5. Revenue Deferred from Prior Year			
6. Cash Received in Current Year	(173)		20,252
7. Contributed Matching Funds			
8. Total Available	(173)	0	20,252
EXPENDITURES			
9. Donor-Authorized Expend	245,754	560,424	60,252
10. Non Donor-Authorized Expenditures			
11. Total Expenditures	245,754	560,424	60,252
12. Amounts included for PY			
13. Calculation Of:		(560,424)	(40,000)
a. Deferred Revenue	0	0	0
b. Accounts Payable			0
c. Accounts Receivable	0	560,424	40,000
14. Unused Grant Award Calc	440,038	0	0
15. If carryover is allowed	440,038	0	0
16. Reconciliation of Revenue	(173)	560,424	60,252