

MADERA UNIFIED SCHOOL DISTRICT

2023-24 Unaudited Actuals Report & 2024-25 Modified Budget



Board of Trustees:

Lucy Salazar, President, Ruben Mendoza, Clerk
Ray G. Seibert, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

Superintendent:

Todd Lile

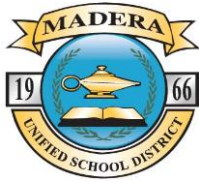
Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

Madera Unified Community Compact

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

Our Vision

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

Our Mission

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

Our Belief Statement

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.



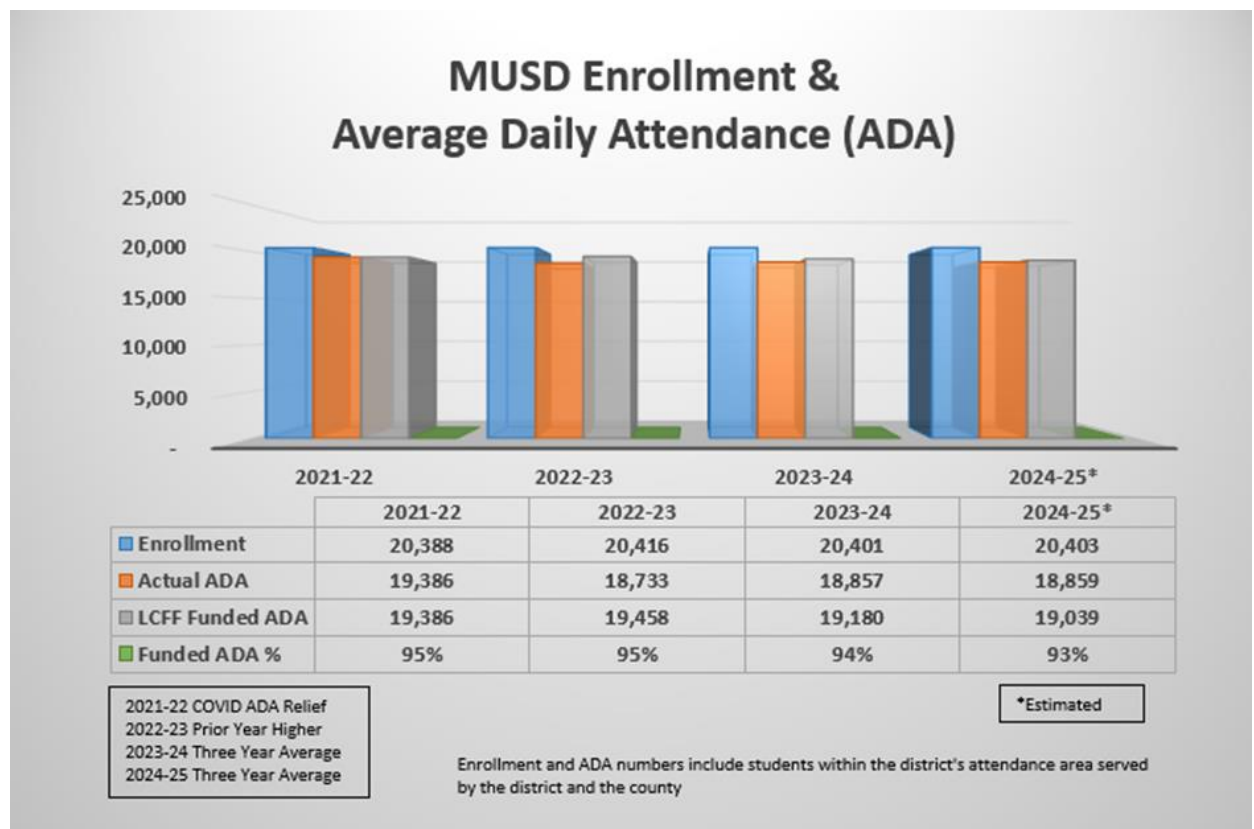
2023-24 Unaudited Actuals Report

Enrollment & Attendance

The district's main source of revenue is calculated using the student's attendance in the Local Control Funding Formula (LCFF). The district's enrollment has not seen the pre-pandemic growth, for this reason, a conservative approach is been used to estimate future enrollment. Since 2022–23, the district's LCFF has been funded by the greater of current, prior year, or the average of the three most recent prior years' Average Daily Attendance (ADA). The district is experiencing a decline in funded ADA 2023-24 since the last three years the attendance has been lower than the historic 95 percent.

The district's actual enrollment was reported on the census day, the first Wednesday in October to the California Longitudinal Pupil Achievement Data System (CALPADS). The enrollment reported in 2023-24 was 20,402, this count includes 20,142 students served by the district and 260 students living within the district's boundaries but served by the County Office of Education (COE). The actual average daily attendance (ADA) was reported at 18,857 for this year or 92.4 percent. The district was funded using the last three-prior year average of 19,180 ADA.

The 2024-25 school year began on August 12, 2024. The enrollment projection for this school year was estimated at 20,403 and the actual attendance at 18,859. The enrollment count includes 20,143 students for the district and 260 from the COE. The Local Control Funding Formula (LCFF) has been calculated using the estimated funded ADA of 19,039.



Unduplicated Pupil Count and Percent

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to increase support for instructional activities and services for these students.

The UPP count and percentage for the last three years and the estimated* numbers for 2024-25 are below:

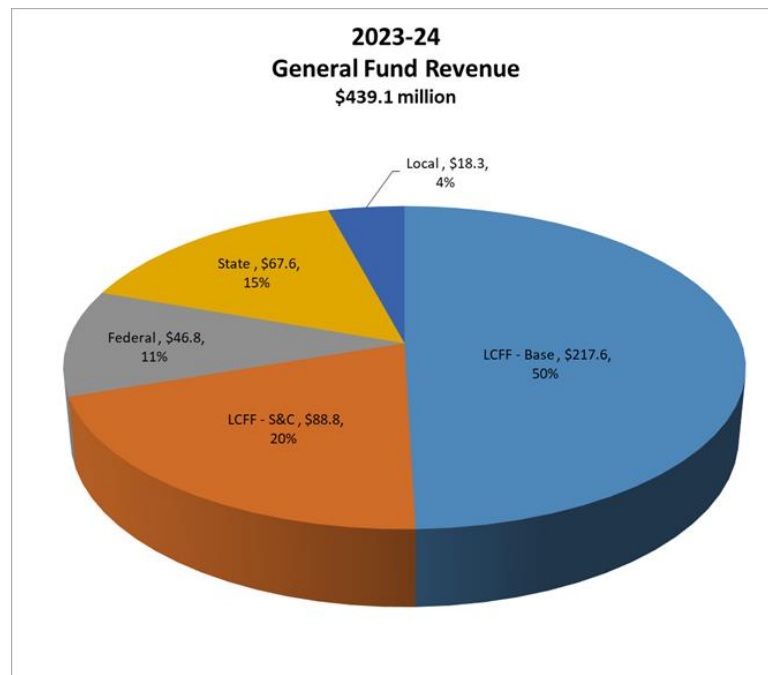
	2021-22	2022-23	2023-24	2024-25*
Count	18,531	18,650	18,685	18,685
UPP	90.77%	91.05%	91.28%	91.50%

General Fund Revenue \$439.1 million

The district's actual revenue for 2023-24 was \$439,119,775. This amount includes \$298,451,642 Unrestricted and \$140,668,133 Restricted. The restricted revenue includes \$12,918,551 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

The Local Control Funding Formula (LCFF) revenue is part of the unrestricted funds. This year the LCFF revenue was \$306,444,750 or 70% of the General Fund total revenue. This amount includes an increase of 8.22% for the cost-of-living adjustment (COLA).

The restricted revenue includes \$29 million in COVID-19 Relief funds from the various acts enacted by the Federal and State Government and also some One-Time funds from other grants.



COVID-19 Relief Funds and Other One-Time Funds

The district has been awarded approximately \$201 million in COVID-19 Relief funds and other One-Time funds since 2020. The table below shows the up-to-date amounts of the various sources. The table shows the expenditures, budgeted amounts, and available balances.

Resource	Fund Type	Deadline	Award Amount	Spent 2020-2024	Budgeted 2024-25*	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 7,079,582	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ 999,999	\$ -	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 828,940	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 30,562,526	\$ -	\$ -
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,424,773	\$ 2,424,773	\$ -	\$ -
32170	ELO-G (ESSER II)	9/30/2023	\$ 559,493	\$ 559,493	\$ -	\$ -
74220	IPI	9/30/2024	\$ 8,695,440	\$ 8,695,440	\$ -	\$ -
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 7,482,227	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ 1,572,979	\$ -	\$ -
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ 1,558,941	\$ -	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ 2,687,345	\$ -	\$ -
32130	ESSER III	9/30/2024	\$ 54,962,207	\$ 54,962,207	\$ -	\$ -
32140	ESSER III (LLM)	9/30/2024	\$ 13,740,552	\$ 13,740,552	\$ -	\$ -
67620	Arts, Music & IM Grant	6/30/2026	\$ 11,345,832	\$ 3,585,157	\$ 7,760,675	\$ -
74350	Learning Recovery Grant	6/30/2028	\$ 32,913,163	\$ 7,023,895	\$ 25,889,268	\$ -
			\$ -	\$ -		\$ -
			\$ 200,716,927	\$ 167,066,984	\$ 33,649,943	\$ -

*Budgeted amounts includes the following:

Encumbered:	\$	12,230,858
Spent:	\$	1,885,710
Available Budget:	\$	19,533,375
	\$	33,649,943

The district will continue coordinating the various funds to maximize and optimize the programs and services provided to our students. Once these funds are depleted, the district will continue funding these positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the one-time funds to provide a high-quality education experience in Madera Unified.

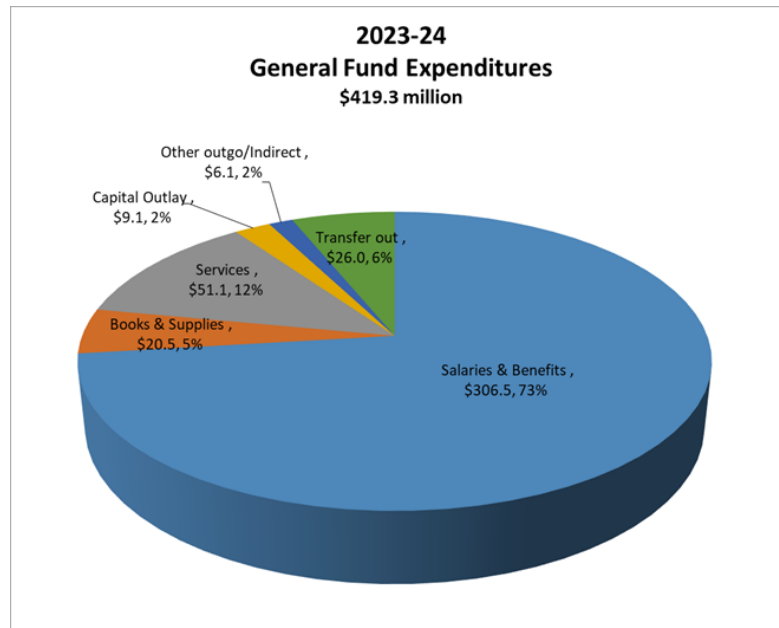
General Fund Expenditures \$419.3 million

The district's actual expenses for 2023-24 were \$419,359,716. This amount includes \$279,656,433 Unrestricted and \$139,703,283 Restricted. The restricted expenditures include \$12,918,551 for STRS-on-Behalf as well. The expenditures are divided in the five major categories below:

- Salaries & Benefits - \$306.5 million
- Books and Supplies - \$20.5 million
- Services and Other Operating Expenses - \$51.1 million
- Capital Outlay - \$9.1 million
- Transfers and Other Finances Uses - \$32.1 million

The \$419.3 million also includes the expenditures of major programs such as \$36.2 million for the Special Education, \$11.7 million for the Routine Repair & Maintenance Account (RRMA) and \$9.3 for Transportation. The state requires at a minimum to spend 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good condition, for Fiscal Year 2023-24 this requirement has been met.

The district spent \$38.5 million from the COVID-19 Relief funds and other One-Time funds in 2023-24. The COVID-19 Relief funds has been depleted, there is a reminder of \$33.6 million of one-time funds from the Arts, Music and Instructional Materials grant and the Learning Recovery Emergency Block Grant that has an expiration date of June 30th, 2026 and June 30th, 2028 respectively.



The district transferred \$20 million to the Special Reserve - Building Fund (Fund 41). This transfer was necessary to fund the various board approved projects for new construction and modernization, the projects are listed below:

- TK Expansion (4 schools)
- MHS Field House
- MHS Stadium Modernization
- Madison 7-8 Grade Expansion
- TJ Kitchen/AC Modernization
- Husein School Construction

2024-25 Modified Budget

Assumptions

The revenue projections for 2024-25 were updated using the state-adopted budget approved by the governor in June to incorporate the latest budget and financial planning factors. The LCFF revenue calculation included a cost-of-living adjustment (COLA) of 1.07%

Below are the COLA percentages for the last fiscal year, the current fiscal year, and two additional future years according to the Department of Finance (DOF):

	2023-24	2024-25	2025-26	2026-27
LCFF COLA	8.22%	1.07%	2.93%	3.08%

The contribution rates for CalSTRS have been halted at 19.10 for the last two years, on the other hand, the CalPERS contribution rates continue to increase significantly. The table below shows the rates for the last fiscal year, the current fiscal year, and two future years for these retirement systems:

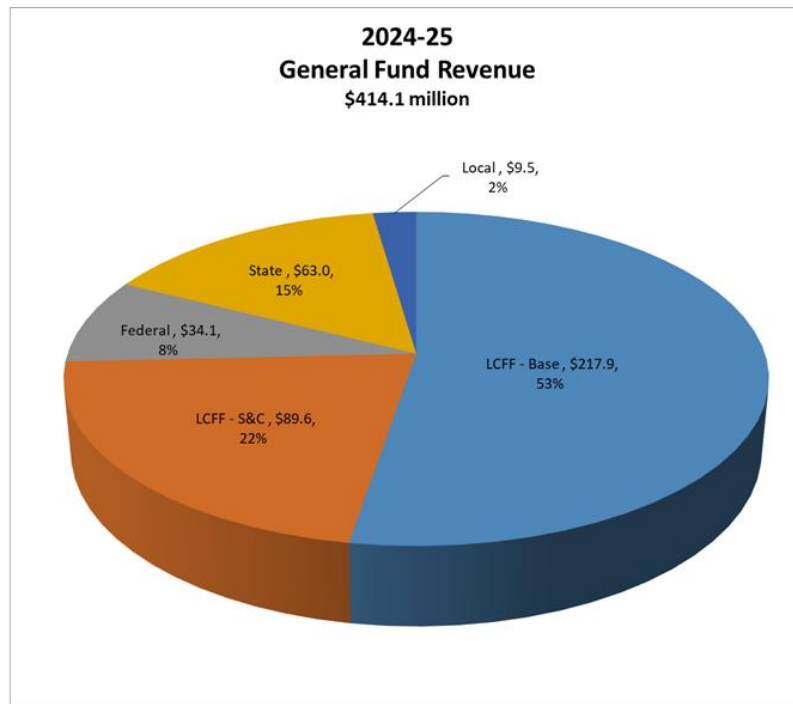
	2023-24	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	26.68%	27.05%	27.60%	28.00%

Other factors included in the assumptions are the annual 3% increase to health & welfare district contribution, the step and column increase in salaries, the consumer price index increase, and the increase in the hourly minimum wage.

General Fund Revenue \$414.1 million

The \$414,113,793 million are divided into two major categories. The unrestricted funds account for \$280.6 million and \$133.5 for Restricted funds. Unrestricted funds are generated primarily by the (LCFF) calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

This year 75% of the district's total revenue is coming from LCFF or \$307.5 million, this amount includes \$1.8 million generated by the 1.07% COLA. The district is estimating \$34.1 in Federal funds; the State revenue is estimated at \$63 million, from this amount STRS-on-Behalf accounts for \$12.9 million. The Local revenue is estimated at \$9.5 million.



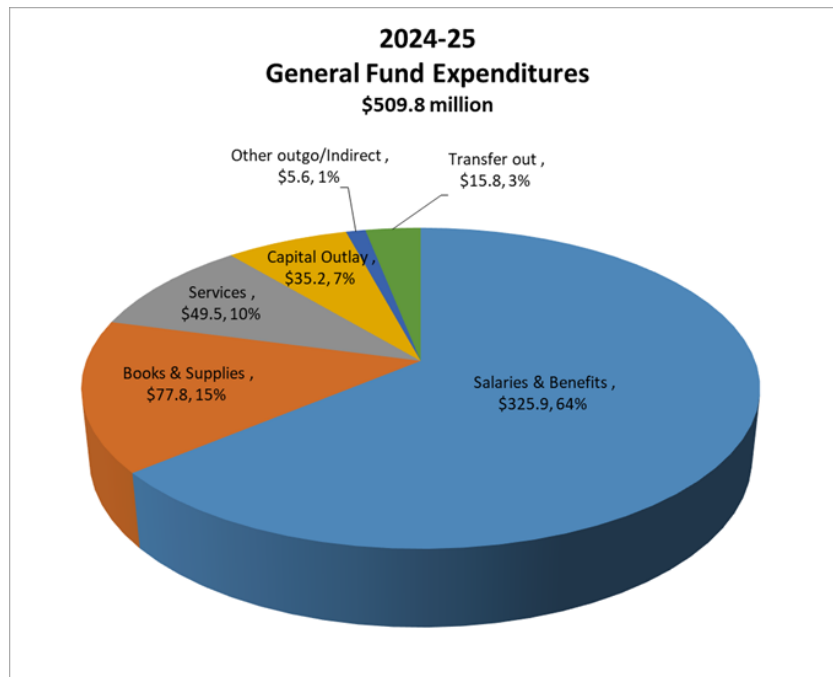
General Fund Expenditures \$509.8 million

The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the Unrestricted expenditures are estimated at \$296.3 million, while Restricted accounts for \$213.5 million. Negotiations with the various unions are still pending for 2024-25. The transfer to the Special Reserve - Building Fund (Fund 41) has been budgeted at \$10 million for this fiscal year.

The Special Education budget is at \$41 million. The district receives \$1.8 million in Federal funds (4%) and \$6.6 in State funds (16%) through the Special Education Local Plan Area (SELPA). The remainder \$32.6 million (80%) comes from the district's Unrestricted General Fund (LCFF).

The Routine Repair & Maintenance Account (RRMA) budget is \$15 million. EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. The state requires at a minimum to spend 3% of the district's total General Fund expenditures in this program.

The Transportation Department budget is \$9.3 million. The district priority is to provide students with this service, even though the district only receives \$2.8 million in LCFF funds and \$1 million through the new Home-To-School Transportation reimbursement.



General Fund Ending Balance & Reserve

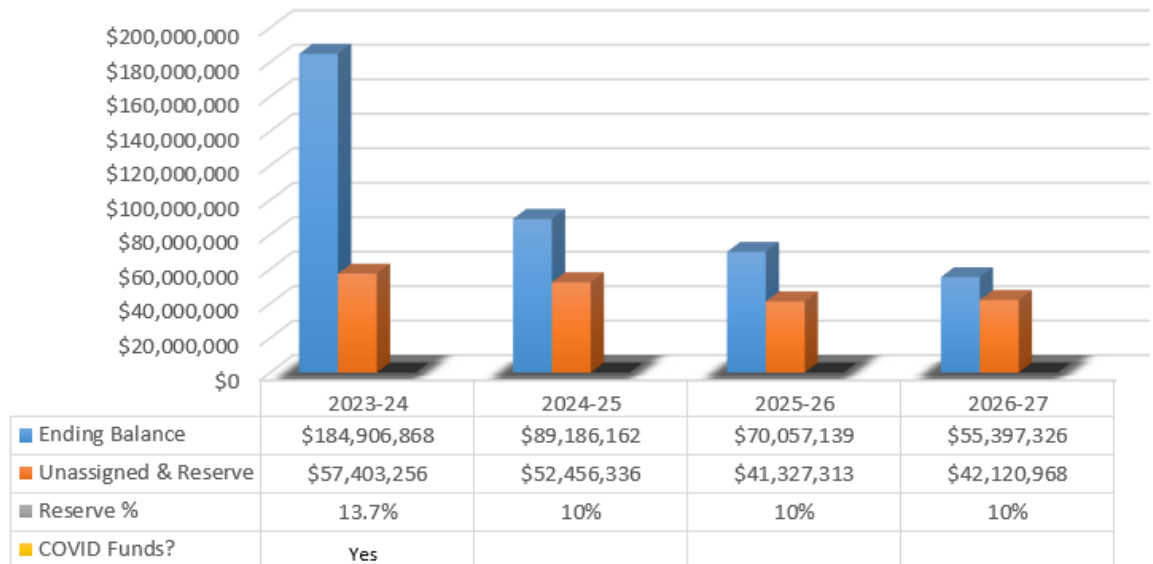
As part of the recently enacted 2024-25 Budget Act, the final budget included withdrawals from the Public School System Stabilization Account (PSSSA) to fund programs in 2023–24 thereby eliminating the balance in the PSSSA. In accordance with EC Section 42127.01(e), the statutory limitation on school district reserves is no longer in effect for the 2024–25 budget period. The district will continue to maintain a minimum of 10% reserve; therefore, the resolutions below will continue to be enforced:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the inter-fund transfer to the Special Reserve - Building Fund (Fund 41).
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the reserve cap calculation.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District’s attention should remain on maximizing the use of one-time funds due to the restrictive nature, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future years when One-Time funds will be depleted.

The district ending balance for Fiscal Year 2023-24 is \$184.9 million, from this amount \$80 million is for Restricted Funds. These funds have been carried over to Fiscal Year 2024-25 and they are reflected in the current year’s budget. The district is estimating an ending balance of \$89.2 million in 2024-25. Based on the most current financial information, the projected district’s ending balance and reserve for last year, the current year, and the next two years are below:

Madera Unified School District Ending Balance & % Reserve



The influx of one-time funds from the state and federal government allowed the district a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only can mask structural deficits, but it can also lead to expectations of salary increases and education workforce increase. The district will evaluate the effectiveness of the new initiative and programs, analyze the impact, and re-allocate funds to sustain the increase in staff and services currently using One-Time funds.

Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receive a contribution from the General Fund. These inter-fund transfers have been approved and accomplish the objective of funding the new construction and modernization projects already approved by the Governing Board.

Below are the revenue and expenditures, as well as the beginning and ending balances for each fund the district maintains for Fiscal Year 2023-24:

Fund #	Description	Beginning Balance 7/01/2023	Revenue	Expenses	Transfer In/Out	Ending Balance 6/30/2024
01	General Fund	\$ 165,146,810	\$ 439,119,775	\$ 393,405,846	\$ (25,953,871)	\$ 184,906,868
08	Student Activity Special Revenue	\$ 841,778	\$ 1,211,966	\$ 1,100,537		\$ 953,207
11	Adult Education	\$ 550,415	\$ 1,919,479	\$ 1,863,520		\$ 606,374
12	Child Development	\$ 512,349	\$ 4,705,245	\$ 3,668,022		\$ 1,549,571
13	Child Nutrition	\$ 7,772,774	\$ 22,806,139	\$ 24,987,238		\$ 5,591,676
21	Building Fund (Bond Proceeds)	\$ 37,928,304	\$ 1,820,559	\$ 7,824,174		\$ 31,924,689
25	Developer Fees	\$ 6,424,750	\$ 1,939,418	\$ 3,178,718	\$ (47,504)	\$ 5,137,946
27	Redevelopment Agency	\$ 603,253	\$ 1,380,020	\$ -	\$ (1,177,515)	\$ 805,758
35	County School Facilities	\$ 50,197,232	\$ 9,016,830	\$ 6,124,343		\$ 53,089,719
40	Special Reserve Capital	\$ 1,289,026	\$ 20,982	\$ 2,065,484	\$ 1,000,000	\$ 244,525
41	Special Reserve Building	\$ 71,584,442	\$ 2,439,311	\$ 8,686,051	\$ 20,000,000	\$ 85,337,702
51	Bond Interest and Redemption	\$ 8,419,293	\$ 12,904,059	\$ 11,190,563		\$ 10,132,790
56	Debt Service	\$ 742,054	\$ 33,211	\$ 6,166,936	\$ 6,178,890	\$ 787,219
	TOTAL	\$ 352,012,481	\$ 499,316,994	\$ 470,261,431	\$ -	\$ 381,068,043

Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the Governing Board with insight and certainty in decisions to focus on growth and sustainability.

Based on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in the current year and in the next two years:

New Revenue from LCFF			
	2024-25	2025-26	2026-27
DOF Estimated COLA	1.07%	2.93%	3.08%
Estimated LCFF Revenue	\$307,518,752	\$ 314,610,803	\$ 324,754,632
Total New revenue	\$ 1,848,626	\$ 7,092,051	\$ 10,143,829

The multi-year projection includes the major expense increases for each year. Expenditure increases have been triggered by soaring inflation, the district has significantly increased the school sites and department budgets to keep up with the cost of supplies and services. The table below shows the estimated expense increases in the current year and the next two years. Neither the current year and the future years account for any negotiated future salary increases. Negotiations are still pending for fiscal year 2024-25:

New Expenses			
	2024-25	2025-26	2026-27
Step & Col Increase	\$ 925,000	\$ 3,000,000	\$ 3,200,000
Statutory Benefits Increase	\$ 1,300,000	\$ 2,300,000	\$ 2,800,000
Salary Increase			
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 1,150,000	\$ 1,200,000
New Positions (Core Staffing)	\$ 2,516,000	\$ 220,000	\$ 220,000
Husein Elementary Staff		\$ 197,000	\$ 1,500,000
Husein Elementary Start up funds			\$ 1,000,000
Husein Elementary Operating Budget			\$ 100,000
Minimum Wage Increase	\$ 50,000	\$ 55,000	\$ 60,000
Total	\$ 5,791,000	\$ 6,922,000	\$ 10,080,000

Future Years

2025-26

1. Estimated COLA at 2.93%
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increase and flat ADA
5. Continue building Husein Elementary
6. Continue TK expansion

2026-27

1. Estimated COLA at 3.08%
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increase and flat ADA
5. Open Husein Elementary

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

Honesty + Competency = Trust

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		

A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	306,444,750.48	0.00	306,444,750.48	307,518,752.00	0.00	307,518,752.00	0.4%
2) Federal Revenue		8100-8299	0.00	46,761,233.37	46,761,233.37	0.00	34,116,610.00	34,116,610.00	-27.0%
3) Other State Revenue		8300-8599	6,888,123.11	60,731,471.69	67,619,594.80	5,562,411.00	57,431,730.00	62,994,141.00	-6.8%
4) Other Local Revenue		8600-8799	11,123,615.87	7,123,076.71	18,246,692.58	2,759,090.00	6,665,200.00	9,424,290.00	-48.4%
5) TOTAL, REVENUES			324,456,489.46	114,615,781.77	439,072,271.23	315,840,253.00	98,213,540.00	414,053,793.00	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	106,559,965.40	36,446,222.26	143,006,187.66	118,677,819.00	29,284,681.00	147,962,500.00	3.5%
2) Classified Salaries		2000-2999	42,339,547.95	14,007,011.73	56,346,559.68	46,279,169.00	13,853,532.00	60,132,701.00	6.7%
3) Employee Benefits		3000-3999	72,335,509.84	34,801,646.57	107,137,156.41	82,832,360.00	35,012,066.00	117,844,426.00	10.0%
4) Books and Supplies		4000-4999	10,770,041.48	9,775,699.97	20,545,741.45	15,141,216.00	62,636,906.00	77,778,122.00	278.6%
5) Services and Other Operating Expenditures		5000-5999	21,725,277.28	29,383,359.65	51,108,636.93	28,739,078.00	20,710,553.00	49,449,631.00	-3.2%
6) Capital Outlay		6000-6999	4,277,913.19	4,848,985.84	9,126,899.03	861,582.00	34,390,199.00	35,251,781.00	286.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,071,523.82	2,905,233.23	6,976,757.05	3,705,841.00	3,113,189.00	6,819,030.00	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,433,270.32)	7,535,124.60	(898,145.72)	(15,728,887.00)	14,523,482.00	(1,205,405.00)	34.2%
9) TOTAL, EXPENDITURES			253,646,508.64	139,703,283.85	393,349,792.49	280,508,178.00	213,524,608.00	494,032,786.00	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,809,980.82	(25,087,502.08)	45,722,478.74	35,332,075.00	(115,311,068.00)	(79,978,993.00)	-274.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	47,503.83	0.00	47,503.83	60,000.00	0.00	60,000.00	26.3%
b) Transfers Out		7600-7629	26,001,375.00	0.00	26,001,375.00	15,791,713.00	0.00	15,791,713.00	-39.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	8,550.00	0.00	8,550.00	10,000.00	0.00	10,000.00	17.0%
3) Contributions		8980-8999	(26,052,351.38)	26,052,351.38	0.00	(35,257,752.00)	35,257,752.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,014,772.55)	26,052,351.38	(25,962,421.17)	(50,999,465.00)	35,257,752.00	(15,741,713.00)	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,795,208.27	964,849.30	19,760,057.57	(15,667,390.00)	(80,053,316.00)	(95,720,706.00)	-584.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%
2) Ending Balance, June 30 (E + F1e)			104,853,552.13	80,053,315.74	184,906,867.87	89,186,162.13	(.26)	89,186,161.87	-51.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	544,009.81	0.00	544,009.81	544,010.00	0.00	544,010.00	0.0%
Prepaid Items		9713	106,442.74	0.00	106,442.74	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	80,053,315.74	80,053,315.74	0.00	1.64	1.64	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,067,496.00	0.00	46,067,496.00	35,453,468.00	0.00	35,453,468.00	-23.0%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	13,000,000.00		13,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	12,000,000.00		12,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments		9780	682,348.00	0.00	682,348.00	682,348.00	0.00	682,348.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	682,348.00		682,348.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	682,348.00		682,348.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,580,791.48	0.00	12,580,791.48	15,295,034.97	0.00	15,295,034.97	21.6%
Unassigned/Unappropriated Amount		9790	44,822,464.10	0.00	44,822,464.10	37,161,301.16	(1.90)	37,161,299.26	-17.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	148,706,280.33	86,086,347.85	234,792,628.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,970,546.42)	0.00	(3,970,546.42)				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	906,402.21	12,400,948.64	13,307,350.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,065,310.74	0.00	1,065,310.74				
6) Stores		9320	544,009.81	0.00	544,009.81				
7) Prepaid Expenditures		9330	106,442.74	0.00	106,442.74				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			147,407,899.41	98,487,296.49	245,895,195.90				
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	22,427,435.93	7,044,358.64	29,471,794.57				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	20,126,911.35	0.00	20,126,911.35				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	11,389,622.11	11,389,622.11				
6) TOTAL, LIABILITIES			42,554,347.28	18,433,980.75	60,988,328.03				
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)			104,853,552.13	80,053,315.74	184,906,867.87				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		241,066,655.69	0.00	241,066,655.69	245,351,323.00	0.00	245,351,323.00	1.8%
Education Protection Account State Aid - Current Year	8012		29,700,381.00	0.00	29,700,381.00	29,797,573.00	0.00	29,797,573.00	0.3%
State Aid - Prior Years	8019		948,744.00	0.00	948,744.00	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	246,097.60	0.00	246,097.60	241,294.00	0.00	241,294.00	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,323,256.88	0.00	29,323,256.88	34,136,961.00	0.00	34,136,961.00	16.4%
Unsecured Roll Taxes		8042	1,377,733.75	0.00	1,377,733.75	1,358,764.00	0.00	1,358,764.00	-1.4%
Prior Years' Taxes		8043	15,632.13	0.00	15,632.13	(258,084.00)	0.00	(258,084.00)	-1,751.0%
Supplemental Taxes		8044	2,069,852.36	0.00	2,069,852.36	100,000.00	0.00	100,000.00	-95.2%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(4,178,852.00)	0.00	(4,178,852.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	3,816,981.05	0.00	3,816,981.05	2,848,649.00	0.00	2,848,649.00	-25.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			308,565,334.46	0.00	308,565,334.46	309,397,628.00	0.00	309,397,628.00	0.3%
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	(2,120,583.98)	0.00	(2,120,583.98)	(1,878,876.00)	0.00	(1,878,876.00)	-11.4%
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			306,444,750.48	0.00	306,444,750.48	307,518,752.00	0.00	307,518,752.00	0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,473,138.21	1,473,138.21	0.00	1,836,632.00	1,836,632.00	24.7%
Special Education Discretionary Grants		8182	0.00	285,891.00	285,891.00	0.00	236,181.00	236,181.00	-17.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,868,551.11	7,868,551.11		14,074,457.00	14,074,457.00	78.9%
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		1,133,759.53	1,133,759.53		1,318,176.00	1,318,176.00	16.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		69,870.00	69,870.00	New
Title III, English Learner Program	4203	8290		1,097,685.82	1,097,685.82		1,167,552.00	1,167,552.00	6.4%
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		3,682,570.19	3,682,570.19		7,258,453.00	7,258,453.00	97.1%
Career and Technical Education	3500-3599	8290		333,214.00	333,214.00		389,153.00	389,153.00	16.8%
All Other Federal Revenue	All Other	8290	0.00	30,886,423.51	30,886,423.51	0.00	7,766,136.00	7,766,136.00	-74.9%
TOTAL, FEDERAL REVENUE			0.00	46,761,233.37	46,761,233.37	0.00	34,116,610.00	34,116,610.00	-27.0%
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	94,111.00	94,111.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	893,888.00	0.00	893,888.00	800,000.00	0.00	800,000.00	-10.5%
Lottery - Unrestricted and Instructional Materials		8560	4,203,991.48	2,194,877.14	6,398,868.62	3,687,637.00	1,583,174.00	5,270,811.00	-17.6%
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		3,161,805.19	3,161,805.19		3,027,068.00	3,027,068.00	-4.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		977,973.76	977,973.76		1,512,629.00	1,512,629.00	54.7%
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	1,790,243.63	54,302,704.60	56,092,948.23	1,074,774.00	51,308,859.00	52,383,633.00	-6.6%
TOTAL, OTHER STATE REVENUE			6,888,123.11	60,731,471.69	67,619,594.80	5,562,411.00	57,431,730.00	62,994,141.00	-6.8%
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	3,166.13	0.00	3,166.13	5,000.00	0.00	5,000.00	57.9%
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	66,938.03	0.00	66,938.03	10,000.00	0.00	10,000.00	-85.1%
Interest		8660	5,004,416.16	0.00	5,004,416.16	2,000,000.00	0.00	2,000,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,047,432.83	0.00	4,047,432.83	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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	675,554.67	0.00	675,554.67	339,000.00	0.00	339,000.00	-49.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,326,108.05	339,673.04	1,665,781.09	405,090.00	90,000.00	495,090.00	-70.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,783,403.67	6,783,403.67		6,575,200.00	6,575,200.00	-3.1%
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			11,123,615.87	7,123,076.71	18,246,692.58	2,759,090.00	6,665,200.00	9,424,290.00	-48.4%
TOTAL, REVENUES			324,456,489.46	114,615,781.77	439,072,271.23	315,840,253.00	98,213,540.00	414,053,793.00	-5.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,004,369.78	28,074,598.55	108,078,968.33	90,081,750.00	18,752,396.00	108,834,146.00	0.7%
Certificated Pupil Support Salaries		1200	11,759,818.37	2,588,311.78	14,348,130.15	12,768,648.00	3,570,833.00	16,339,481.00	13.9%
Certificated Supervisors' and Administrators' Salaries		1300	13,257,731.08	2,708,316.62	15,966,047.70	14,313,414.00	3,095,960.00	17,409,374.00	9.0%
Other Certificated Salaries		1900	1,538,046.17	3,074,995.31	4,613,041.48	1,514,007.00	3,865,492.00	5,379,499.00	16.6%
TOTAL, CERTIFICATED SALARIES			106,559,965.40	36,446,222.26	143,006,187.66	118,677,819.00	29,284,681.00	147,962,500.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,249,698.61	3,611,161.58	8,860,860.19	5,576,109.00	4,737,393.00	10,313,502.00	16.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Support Salaries		2200	16,738,864.42	5,790,116.23	22,528,980.65	18,570,212.00	5,489,650.00	24,059,862.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	3,093,264.55	750,468.86	3,843,733.41	3,675,538.00	548,799.00	4,224,337.00	9.9%
Clerical, Technical and Office Salaries		2400	12,197,693.24	1,217,918.85	13,415,612.09	13,297,320.00	921,348.00	14,218,668.00	6.0%
Other Classified Salaries		2900	5,060,027.13	2,637,346.21	7,697,373.34	5,159,990.00	2,156,342.00	7,316,332.00	-5.0%
TOTAL, CLASSIFIED SALARIES			42,339,547.95	14,007,011.73	56,346,559.68	46,279,169.00	13,853,532.00	60,132,701.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,056,288.32	18,716,408.24	37,772,696.56	22,295,979.00	18,436,126.00	40,732,105.00	7.8%
PERS		3201-3202	10,305,185.95	2,974,828.62	13,280,014.57	11,908,375.00	3,559,549.00	15,467,924.00	16.5%
OASDI/Medicare/Alternative		3301-3302	5,017,041.40	1,558,432.41	6,575,473.81	5,457,652.00	1,502,614.00	6,960,266.00	5.9%
Health and Welfare Benefits		3401-3402	33,200,390.85	10,332,915.91	43,533,306.76	37,830,014.00	10,543,008.00	48,373,022.00	11.1%
Unemployment Insurance		3501-3502	74,523.31	24,601.32	99,124.63	82,298.00	21,419.00	103,717.00	4.6%
Workers' Compensation		3601-3602	1,755,036.99	575,541.66	2,330,578.65	1,710,364.00	443,947.00	2,154,311.00	-7.6%
OPEB, Allocated		3701-3702	1,926,249.76	606,331.07	2,532,580.83	2,558,421.00	498,560.00	3,056,981.00	20.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000,793.26	12,587.34	1,013,380.60	989,257.00	6,843.00	996,100.00	-1.7%
TOTAL, EMPLOYEE BENEFITS			72,335,509.84	34,801,646.57	107,137,156.41	82,832,360.00	35,012,066.00	117,844,426.00	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,981,448.68	1,326,541.80	3,307,990.48	3,177,698.00	4,301,554.00	7,479,252.00	126.1%
Books and Other Reference Materials		4200	141,935.01	299,137.46	441,072.47	102,844.00	353,345.00	456,189.00	3.4%
Materials and Supplies		4300	7,075,750.27	6,523,722.92	13,599,473.19	8,836,612.00	56,741,762.00	65,578,374.00	382.2%
Noncapitalized Equipment		4400	1,570,907.52	1,556,024.68	3,126,932.20	3,024,062.00	1,178,851.00	4,202,913.00	34.4%
Food		4700	0.00	70,273.11	70,273.11	0.00	61,394.00	61,394.00	-12.6%
TOTAL, BOOKS AND SUPPLIES			10,770,041.48	9,775,699.97	20,545,741.45	15,141,216.00	62,636,906.00	77,778,122.00	278.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	242,466.30	14,609,726.94	14,852,193.24	241,300.00	12,612,563.00	12,853,863.00	-13.5%
Travel and Conferences		5200	480,540.44	740,118.25	1,220,658.69	709,803.00	800,352.00	1,510,155.00	23.7%
Dues and Memberships		5300	73,663.94	37,861.30	111,525.24	81,558.00	52,475.00	134,033.00	20.2%
Insurance		5400 - 5450	2,490,870.85	0.00	2,490,870.85	3,241,109.00	0.00	3,241,109.00	30.1%
Operations and Housekeeping Services		5500	7,405,463.18	5,583.37	7,411,046.55	7,757,200.00	12,021.00	7,769,221.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,264,390.65	5,300,277.61	7,564,668.26	6,134,605.00	2,399,279.00	8,533,884.00	12.8%
Transfers of Direct Costs		5710	(1,213,028.72)	1,213,028.72	0.00	(1,143,961.00)	1,143,961.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(64,670.56)	0.00	(64,670.56)	(56,932.00)	0.00	(56,932.00)	-12.0%
Professional/Consulting Services and Operating Expenditures		5800	9,409,315.25	7,469,673.16	16,878,988.41	11,146,616.00	3,681,562.00	14,828,178.00	-12.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Communications		5900	636,265.95	7,090.30	643,356.25	627,780.00	8,340.00	636,120.00	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,725,277.28	29,383,359.65	51,108,636.93	28,739,078.00	20,710,553.00	49,449,631.00	-3.2%
CAPITAL OUTLAY									
Land		6100	0.00	135,077.00	135,077.00	0.00	25,000,000.00	25,000,000.00	18,408.0%
Land Improvements		6170	268,686.55	1,003,710.92	1,272,397.47	621,420.00	305,281.00	926,701.00	-27.2%
Buildings and Improvements of Buildings		6200	470,083.86	2,209,732.71	2,679,816.57	25,124.00	6,494,827.00	6,519,951.00	143.3%
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	3,018,795.10	1,470,794.16	4,489,589.26	179,122.00	2,559,091.00	2,738,213.00	-39.0%
Equipment Replacement		6500	520,347.68	29,671.05	550,018.73	35,916.00	31,000.00	66,916.00	-87.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,277,913.19	4,848,985.84	9,126,899.03	861,582.00	34,390,199.00	35,251,781.00	286.2%
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	31,618.00	0.00	31,618.00	0.00	0.00	0.00	-100.0%
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	3,648,867.00	2,905,233.23	6,554,100.23	3,314,801.00	3,113,189.00	6,427,990.00	-1.9%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	40,068.46	0.00	40,068.46	28,119.00	0.00	28,119.00	-29.8%
Other Debt Service - Principal		7439	350,970.36	0.00	350,970.36	362,921.00	0.00	362,921.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,071,523.82	2,905,233.23	6,976,757.05	3,705,841.00	3,113,189.00	6,819,030.00	-2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,535,124.60)	7,535,124.60	0.00	(14,523,482.00)	14,523,482.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(898,145.72)	0.00	(898,145.72)	(1,205,405.00)	0.00	(1,205,405.00)	34.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,433,270.32)	7,535,124.60	(898,145.72)	(15,728,887.00)	14,523,482.00	(1,205,405.00)	34.2%
TOTAL, EXPENDITURES			253,646,508.64	139,703,283.85	393,349,792.49	280,508,178.00	213,524,608.00	494,032,786.00	25.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	47,503.83	0.00	47,503.83	60,000.00	0.00	60,000.00	26.3%
(a) TOTAL, INTERFUND TRANSFERS IN			47,503.83	0.00	47,503.83	60,000.00	0.00	60,000.00	26.3%
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	21,000,000.00	0.00	21,000,000.00	11,000,000.00	0.00	11,000,000.00	-47.6%
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	5,001,375.00	0.00	5,001,375.00	4,791,713.00	0.00	4,791,713.00	-4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,001,375.00	0.00	26,001,375.00	15,791,713.00	0.00	15,791,713.00	-39.3%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	8,550.00	0.00	8,550.00	10,000.00	0.00	10,000.00	17.0%
(d) TOTAL, USES			8,550.00	0.00	8,550.00	10,000.00	0.00	10,000.00	17.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,052,351.38)	26,052,351.38	0.00	(35,257,752.00)	35,257,752.00	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			(26,052,351.38)	26,052,351.38	0.00	(35,257,752.00)	35,257,752.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(52,014,772.55)	26,052,351.38	(25,962,421.17)	(50,999,465.00)	35,257,752.00	(15,741,713.00)	-39.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	306,444,750.48	0.00	306,444,750.48	307,518,752.00	0.00	307,518,752.00	0.4%
2) Federal Revenue		8100-8299	0.00	46,761,233.37	46,761,233.37	0.00	34,116,610.00	34,116,610.00	-27.0%
3) Other State Revenue		8300-8599	6,888,123.11	60,731,471.69	67,619,594.80	5,562,411.00	57,431,730.00	62,994,141.00	-6.8%
4) Other Local Revenue		8600-8799	11,123,615.87	7,123,076.71	18,246,692.58	2,759,090.00	6,665,200.00	9,424,290.00	-48.4%
5) TOTAL, REVENUES			324,456,489.46	114,615,781.77	439,072,271.23	315,840,253.00	98,213,540.00	414,053,793.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	130,641,095.68	79,962,416.75	210,603,512.43	154,501,541.00	104,649,177.00	259,150,718.00	23.1%
2) Instruction - Related Services	2000-2999		30,748,220.71	11,727,048.04	42,475,268.75	33,378,715.00	12,880,798.00	46,259,513.00	8.9%
3) Pupil Services	3000-3999		32,899,672.37	15,349,436.67	48,249,109.04	37,025,569.00	18,185,785.00	55,211,354.00	14.4%
4) Ancillary Services	4000-4999		7,123,217.65	7,436,657.48	14,559,875.13	8,198,182.00	19,593,775.00	27,791,957.00	90.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	8,176.00	8,176.00	New
6) Enterprise	6000-6999		335,905.42	0.00	335,905.42	364,900.00	0.00	364,900.00	8.6%
7) General Administration	7000-7999		15,771,571.47	10,083,743.00	25,855,314.47	11,940,357.00	14,974,219.00	26,914,576.00	4.1%
8) Plant Services	8000-8999		32,019,791.52	12,238,748.68	44,258,540.20	31,358,308.00	40,119,489.00	71,477,797.00	61.5%
9) Other Outgo	9000-9999		4,107,033.82	2,905,233.23	7,012,267.05	3,740,606.00	3,113,189.00	6,853,795.00	-2.3%
10) TOTAL, EXPENDITURES			253,646,508.64	139,703,283.85	393,349,792.49	280,508,178.00	213,524,608.00	494,032,786.00	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,809,980.82	(25,087,502.08)	45,722,478.74	35,332,075.00	(115,311,068.00)	(79,978,993.00)	-274.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	47,503.83	0.00	47,503.83	60,000.00	0.00	60,000.00	26.3%
b) Transfers Out		7600-7629	26,001,375.00	0.00	26,001,375.00	15,791,713.00	0.00	15,791,713.00	-39.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	8,550.00	0.00	8,550.00	10,000.00	0.00	10,000.00	17.0%
3) Contributions		8980-8999	(26,052,351.38)	26,052,351.38	0.00	(35,257,752.00)	35,257,752.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,014,772.55)	26,052,351.38	(25,962,421.17)	(50,999,465.00)	35,257,752.00	(15,741,713.00)	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,795,208.27	964,849.30	19,760,057.57	(15,667,390.00)	(80,053,316.00)	(95,720,706.00)	-584.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,058,343.86	79,088,466.44	165,146,810.30	104,853,552.13	80,053,315.74	184,906,867.87	12.0%
2) Ending Balance, June 30 (E + F1e)			104,853,552.13	80,053,315.74	184,906,867.87	89,186,162.13	(.26)	89,186,161.87	-51.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	544,009.81	0.00	544,009.81	544,010.00	0.00	544,010.00	0.0%
Prepaid Items		9713	106,442.74	0.00	106,442.74	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	80,053,315.74	80,053,315.74	0.00	1.64	1.64	-100.0%
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	46,067,496.00	0.00	46,067,496.00	35,453,468.00	0.00	35,453,468.00	-23.0%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	13,000,000.00		13,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	12,000,000.00		12,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	682,348.00	0.00	682,348.00	682,348.00	0.00	682,348.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	682,348.00		682,348.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	682,348.00		682,348.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,580,791.48	0.00	12,580,791.48	15,295,034.97	0.00	15,295,034.97	21.6%
Unassigned/Unappropriated Amount		9790	44,822,464.10	0.00	44,822,464.10	37,161,301.16	(1.90)	37,161,299.26	-17.1%

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	1,211,965.99	0.00	-200.0%
5) TOTAL, REVENUES			1,211,965.99	0.00	-200.0%
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	668,656.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	431,880.91	227,405.00	-47.3%
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			1,100,537.09	227,405.00	-147.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,428.90	(227,405.00)	-304.1%
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)			111,428.90	(227,405.00)	-304.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,778.05	953,206.95	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			841,778.05	953,206.95	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			841,778.05	953,206.95	13.2%
2) Ending Balance, June 30 (E + F1e)			953,206.95	725,801.95	-23.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	953,206.95	725,801.95	-23.9%
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	231,316.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,911.77)		
b) in Banks		9120	725,801.97		
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			953,206.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			953,206.95		
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	88.69	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,211,877.30	0.00	-100.0%
TOTAL, REVENUES			1,211,965.99	0.00	-200.0%
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	668,656.18	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			668,656.18	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	431,880.91	227,405.00	-47.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			431,880.91	227,405.00	-47.3%
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			1,100,537.09	227,405.00	-147.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,211,965.99	0.00	-200.0%
5) TOTAL, REVENUES			1,211,965.99	0.00	-200.0%
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		1,100,537.09	227,405.00	-79.3%
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			1,100,537.09	227,405.00	-79.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,428.90	(227,405.00)	-304.1%
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)			111,428.90	(227,405.00)	-304.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,778.05	953,206.95	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			841,778.05	953,206.95	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			841,778.05	953,206.95	13.2%
2) Ending Balance, June 30 (E + F1e)			953,206.95	725,801.95	-23.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	953,206.95	725,801.95	-23.9%
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%

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	391,867.00	427,292.00	9.0%
3) Other State Revenue		8300-8599	1,375,160.00	1,394,176.00	1.4%
4) Other Local Revenue		8600-8799	152,451.85	174,819.00	14.7%
5) TOTAL, REVENUES			1,919,478.85	1,996,287.00	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	595,466.35	681,627.00	14.5%
2) Classified Salaries		2000-2999	312,634.24	322,533.00	3.2%
3) Employee Benefits		3000-3999	436,058.73	456,328.00	4.6%
4) Books and Supplies		4000-4999	51,788.67	435,363.00	740.7%
5) Services and Other Operating Expenditures		5000-5999	386,636.18	297,035.00	-23.2%
6) Capital Outlay		6000-6999	7,496.31	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	73,439.44	90,890.00	23.8%
9) TOTAL, EXPENDITURES			1,863,519.92	2,283,776.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,958.93	(287,489.00)	-613.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,958.93	(287,489.00)	-613.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,415.24	606,374.17	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,415.24	606,374.17	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,415.24	606,374.17	10.2%
2) Ending Balance, June 30 (E + F1e)			606,374.17	318,885.17	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	287,489.11	.61	-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	316,885.06	316,885.06	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.50)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	469,412.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,938.18)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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	243,679.44		
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			707,154.06		
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	24,867.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75,912.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,779.89		
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)			606,374.17		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	391,867.00	427,292.00	9.0%
TOTAL, FEDERAL REVENUE			391,867.00	427,292.00	9.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	76,480.00	82,767.00	8.2%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,222,029.00	1,231,316.00	0.8%
All Other State Revenue	All Other	8590	76,651.00	80,093.00	4.5%
TOTAL, OTHER STATE REVENUE			1,375,160.00	1,394,176.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,883.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(750.37)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	13,430.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	131,888.60	174,819.00	32.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,451.85	174,819.00	14.7%
TOTAL, REVENUES			1,919,478.85	1,996,287.00	4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	428,093.28	540,440.00	26.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	150,834.57	141,187.00	-6.4%
Other Certificated Salaries		1900	16,538.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			595,466.35	681,627.00	14.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	100,731.18	104,002.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	195,251.49	197,378.00	1.1%
Other Classified Salaries		2900	16,651.57	21,153.00	27.0%
TOTAL, CLASSIFIED SALARIES			312,634.24	322,533.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	135,177.11	151,712.00	12.2%
PERS		3201-3202	80,544.32	85,784.00	6.5%
OASDI/Medicare/Alternative		3301-3302	32,559.40	37,375.00	14.8%
Health and Welfare Benefits		3401-3402	165,052.99	162,897.00	-1.3%
Unemployment Insurance		3501-3502	451.65	507.00	12.3%
Workers' Compensation		3601-3602	10,631.20	10,425.00	-1.9%
OPEB, Allocated		3701-3702	11,642.06	7,628.00	-34.5%
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			436,058.73	456,328.00	4.6%
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	41,951.84	435,363.00	937.8%
Noncapitalized Equipment		4400	9,836.83	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			51,788.67	435,363.00	740.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,005.88	6,000.00	-60.0%
Dues and Memberships		5300	585.00	700.00	19.7%
Insurance		5400-5450	4,363.20	4,927.00	12.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	273,382.79	239,908.00	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,661.38	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	88,637.93	45,500.00	-48.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,636.18	297,035.00	-23.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	7,496.31	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,496.31	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	73,439.44	90,890.00	23.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,439.44	90,890.00	23.8%
TOTAL, EXPENDITURES			1,863,519.92	2,283,776.00	22.6%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	391,867.00	427,292.00	9.0%
3) Other State Revenue		8300-8599	1,375,160.00	1,394,176.00	1.4%
4) Other Local Revenue		8600-8799	152,451.85	174,819.00	14.7%
5) TOTAL, REVENUES			1,919,478.85	1,996,287.00	4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		700,913.65	1,170,082.00	66.9%
2) Instruction - Related Services	2000-2999		618,638.61	572,785.00	-7.4%
3) Pupil Services	3000-3999		74,357.32	77,960.00	4.8%
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		73,439.44	90,890.00	23.8%
8) Plant Services	8000-8999		396,170.90	372,059.00	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,863,519.92	2,283,776.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,958.93	(287,489.00)	-613.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,958.93	(287,489.00)	-613.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,415.24	606,374.17	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,415.24	606,374.17	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,415.24	606,374.17	10.2%
2) Ending Balance, June 30 (E + F1e)			606,374.17	318,885.17	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	287,489.11	.61	-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	316,885.06	316,885.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.50)	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,673,328.30	4,124,295.00	-11.7%
4) Other Local Revenue		8600-8799	31,916.42	0.00	-100.0%
5) TOTAL, REVENUES			4,705,244.72	4,124,295.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	942,366.07	1,069,569.00	13.5%
2) Classified Salaries		2000-2999	949,999.94	913,596.00	-3.8%
3) Employee Benefits		3000-3999	1,221,287.33	1,313,640.00	7.6%
4) Books and Supplies		4000-4999	115,324.85	1,822,827.00	1,480.6%
5) Services and Other Operating Expenditures		5000-5999	125,694.41	85,506.00	-32.0%
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	313,349.78	468,728.00	49.6%
9) TOTAL, EXPENDITURES			3,668,022.38	5,673,866.00	54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,037,222.34	(1,549,571.00)	-249.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,037,222.34	(1,549,571.00)	-249.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,349.04	1,549,571.38	202.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,349.04	1,549,571.38	202.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,349.04	1,549,571.38	202.4%
2) Ending Balance, June 30 (E + F1e)			1,549,571.38	.38	-100.0%
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	1,549,571.38	.42	-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	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	(.04)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,469,364.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41,759.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,488.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,528,092.96		
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	70,368.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	396,032.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	512,120.90		
6) TOTAL, LIABILITIES			978,521.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,549,571.38		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,527,109.00	3,527,109.00	0.0%
All Other State Revenue	All Other	8590	1,146,219.30	597,186.00	-47.9%
TOTAL, OTHER STATE REVENUE			4,673,328.30	4,124,295.00	-11.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	55,460.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,938.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	393.80	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,916.42	0.00	-100.0%
TOTAL, REVENUES			4,705,244.72	4,124,295.00	-12.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	891,944.47	833,833.00	-6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,421.60	234,536.00	365.1%
Other Certificated Salaries		1900	0.00	1,200.00	New
TOTAL, CERTIFICATED SALARIES			942,366.07	1,069,569.00	13.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	738,967.73	716,749.00	-3.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	2,314.98	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,704.75	94,786.00	-15.9%
Other Classified Salaries		2900	96,012.48	102,061.00	6.3%
TOTAL, CLASSIFIED SALARIES			949,999.94	913,596.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	225,913.00	267,839.00	18.6%
PERS		3201-3202	223,641.02	230,051.00	2.9%
OASDI/Medicare/Alternative		3301-3302	93,347.35	92,365.00	-1.1%
Health and Welfare Benefits		3401-3402	630,985.34	677,033.00	7.3%
Unemployment Insurance		3501-3502	943.57	992.00	5.1%
Workers' Compensation		3601-3602	22,244.19	20,590.00	-7.4%
OPEB, Allocated		3701-3702	24,212.86	24,770.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,221,287.33	1,313,640.00	7.6%
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	103,979.96	1,819,529.00	1,649.9%
Noncapitalized Equipment		4400	11,344.89	3,298.00	-70.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,324.85	1,822,827.00	1,480.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,598.13	10,625.00	23.6%
Dues and Memberships		5300	1,165.00	300.00	-74.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,941.08	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,213.17	11,483.00	-77.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,835.08	6,148.00	-21.5%
Professional/Consulting Services and Operating Expenditures		5800	46,078.22	54,796.00	18.9%
Communications		5900	863.73	2,154.00	149.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,694.41	85,506.00	-32.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	313,349.78	468,728.00	49.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			313,349.78	468,728.00	49.6%
TOTAL, EXPENDITURES			3,668,022.38	5,673,866.00	54.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,673,328.30	4,124,295.00	-11.7%
4) Other Local Revenue		8600-8799	31,916.42	0.00	-100.0%
5) TOTAL, REVENUES			4,705,244.72	4,124,295.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,822,775.22	4,453,384.00	57.8%
2) Instruction - Related Services	2000-2999		469,213.06	741,821.00	58.1%
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		313,349.78	468,728.00	49.6%
8) Plant Services	8000-8999		62,684.32	9,933.00	-84.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,668,022.38	5,673,866.00	54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,037,222.34	(1,549,571.00)	-249.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,037,222.34	(1,549,571.00)	-249.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,349.04	1,549,571.38	202.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,349.04	1,549,571.38	202.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,349.04	1,549,571.38	202.4%
2) Ending Balance, June 30 (E + F1e)			1,549,571.38	.38	-100.0%
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	1,549,571.38	.42	-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	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	(.04)	New

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	18,075,518.74	15,845,000.00	-12.3%
3) Other State Revenue		8300-8599	4,368,083.93	4,350,000.00	-0.4%
4) Other Local Revenue		8600-8799	362,536.75	223,712.00	-38.3%
5) TOTAL, REVENUES			22,806,139.42	20,418,712.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,860,670.12	5,220,603.00	7.4%
3) Employee Benefits		3000-3999	3,256,024.60	3,455,823.00	6.1%
4) Books and Supplies		4000-4999	10,575,790.69	8,089,670.00	-23.5%
5) Services and Other Operating Expenditures		5000-5999	978,483.31	1,311,898.00	34.1%
6) Capital Outlay		6000-6999	4,804,912.48	1,702,904.00	-64.6%
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	511,356.50	645,787.00	26.3%
9) TOTAL, EXPENDITURES			24,987,237.70	20,426,685.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,181,098.28)	(7,973.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,181,098.28)	(7,973.00)	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,772,774.26	5,591,675.98	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,772,774.26	5,591,675.98	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,772,774.26	5,591,675.98	-28.1%
2) Ending Balance, June 30 (E + F1e)			5,591,675.98	5,583,702.98	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	875,426.15	875,426.15	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,713,109.83	4,705,136.83	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,895,176.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,959.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,057.95		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,847,333.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,423.31		
6) Stores		9320	875,426.15		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,612,597.71		
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	475,059.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	545,861.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,020,921.73		
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)			5,591,675.98		
FEDERAL REVENUE					
Child Nutrition Programs		8220	18,075,518.74	15,845,000.00	-12.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,075,518.74	15,845,000.00	-12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,368,083.93	4,350,000.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,368,083.93	4,350,000.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	165,049.53	147,492.00	-10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	115,070.00	58,381.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,602.46	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,814.76	17,839.00	-25.1%
TOTAL, OTHER LOCAL REVENUE			362,536.75	223,712.00	-38.3%
TOTAL, REVENUES			22,806,139.42	20,418,712.00	-10.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,041,300.36	4,373,825.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	593,395.32	588,637.00	-0.8%
Clerical, Technical and Office Salaries		2400	225,974.44	258,141.00	14.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,860,670.12	5,220,603.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,106,805.95	1,188,990.00	7.4%
OASDI/Medicare/Alternative		3301-3302	369,124.67	398,229.00	7.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,650,376.87	1,736,717.00	5.2%
Unemployment Insurance		3501-3502	2,407.50	2,614.00	8.6%
Workers' Compensation		3601-3602	56,805.15	54,552.00	-4.0%
OPEB, Allocated		3701-3702	62,676.36	66,748.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,828.30	7,973.00	1.8%
TOTAL, EMPLOYEE BENEFITS			3,256,024.80	3,455,823.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	839,539.66	788,186.00	-6.1%
Noncapitalized Equipment		4400	175,376.55	103,288.00	-41.1%
Food		4700	9,560,874.48	7,198,196.00	-24.7%
TOTAL, BOOKS AND SUPPLIES			10,575,790.69	8,089,670.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,546.47	12,366.00	-1.4%
Dues and Memberships		5300	2,235.48	5,500.00	146.0%
Insurance		5400-5450	17,941.19	33,564.00	87.1%
Operations and Housekeeping Services		5500	122,888.99	195,949.00	59.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	407,477.48	362,019.00	-11.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,174.10	50,784.00	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	363,219.60	651,716.00	79.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			978,483.31	1,311,898.00	34.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,804,912.48	1,702,904.00	-64.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,804,912.48	1,702,904.00	-64.6%
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	511,356.50	645,787.00	26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			511,356.50	645,787.00	26.3%
TOTAL, EXPENDITURES			24,987,237.70	20,426,685.00	-18.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,075,518.74	15,845,000.00	-12.3%
3) Other State Revenue		8300-8599	4,368,083.93	4,350,000.00	-0.4%
4) Other Local Revenue		8600-8799	362,536.75	223,712.00	-38.3%
5) TOTAL, REVENUES			22,806,139.42	20,418,712.00	-10.5%
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		23,851,612.21	19,123,855.00	-19.8%
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		511,356.50	645,787.00	26.3%
8) Plant Services	8000-8999		624,268.99	657,043.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,987,237.70	20,426,685.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,181,098.28)	(7,973.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,181,098.28)	(7,973.00)	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,772,774.26	5,591,675.98	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,772,774.26	5,591,675.98	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,772,774.26	5,591,675.98	-28.1%
2) Ending Balance, June 30 (E + F1e)			5,591,675.98	5,583,702.98	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	875,426.15	875,426.15	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,713,109.83	4,705,136.83	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,820,558.68	700,000.00	-61.6%
5) TOTAL, REVENUES			1,820,558.68	700,000.00	-61.6%
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	403.00	15,500.00	3,746.2%
6) Capital Outlay		6000-6999	7,823,770.99	28,490,104.00	264.1%
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			7,824,173.99	28,505,604.00	264.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,003,615.31)	(27,805,604.00)	363.1%
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)			(6,003,615.31)	(27,805,604.00)	363.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,928,303.91	31,924,688.60	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,928,303.91	31,924,688.60	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,928,303.91	31,924,688.60	-15.8%
2) Ending Balance, June 30 (E + F1e)			31,924,688.60	4,119,084.60	-87.1%
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	31,924,688.60	4,119,084.60	-87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,244,492.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(596,014.85)		
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			34,648,477.40		
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	18,300.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,705,487.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,723,788.80		
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)			31,924,688.80		
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	957,069.98	700,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	863,488.70	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			1,820,558.68	700,000.00	-61.6%
TOTAL, REVENUES			1,820,558.68	700,000.00	-61.6%
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	403.00	15,500.00	3,746.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			403.00	15,500.00	3,746.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,823,770.99	28,490,104.00	264.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,823,770.99	28,490,104.00	264.1%
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					
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			7,824,173.99	28,505,604.00	264.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from 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	1,820,558.68	700,000.00	-61.6%
5) TOTAL, REVENUES			1,820,558.68	700,000.00	-61.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		7,824,173.99	28,505,604.00	264.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,824,173.99	28,505,604.00	264.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,003,615.31)	(27,805,604.00)	363.1%
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)			(6,003,615.31)	(27,805,604.00)	363.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,928,303.91	31,924,688.60	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,928,303.91	31,924,688.60	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,928,303.91	31,924,688.60	-15.8%
2) Ending Balance, June 30 (E + F1e)			31,924,688.60	4,119,084.60	-87.1%
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	31,924,688.60	4,119,084.60	-87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	3,319,437.97	3,287,555.00	-1.0%
5) TOTAL, REVENUES			3,319,437.97	3,287,555.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	20,000.00	New
5) Services and Other Operating Expenditures		5000-5999	10,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,168,168.07	429,910.00	-86.4%
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			3,178,718.07	449,910.00	-85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,719.90	2,837,645.00	1,916.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,225,018.83	1,236,555.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,225,018.83)	(1,236,555.00)	0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,084,298.93)	1,601,090.00	-247.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,028,002.97	5,943,704.04	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,028,002.97	5,943,704.04	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,028,002.97	5,943,704.04	-15.4%
2) Ending Balance, June 30 (E + F1e)			5,943,704.04	7,544,794.04	26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,943,704.04	7,544,794.04	26.9%
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	6,116,585.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(103,436.74)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,013,148.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21,940.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	47,503.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			69,444.38		
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)			5,943,704.04		
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	1,354,653.81	1,176,555.00	-13.1%
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	166,985.08	111,000.00	-33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	189,728.04	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,608,071.04	2,000,000.00	24.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,319,437.97	3,287,555.00	-1.0%
TOTAL, REVENUES			3,319,437.97	3,287,555.00	-1.0%
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	20,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	20,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	10,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,550.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,094,182.07	429,910.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,986.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,168,168.07	429,910.00	-86.4%
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			3,178,718.07	449,910.00	-85.8%
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	1,225,018.83	1,236,555.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,225,018.83	1,236,555.00	0.9%
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)			(1,225,018.83)	(1,236,555.00)	0.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,319,437.97	3,287,555.00	-1.0%
5) TOTAL, REVENUES			3,319,437.97	3,287,555.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,550.00	0.00	-100.0%
8) Plant Services	8000-8999		3,168,168.07	449,910.00	-85.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,178,718.07	449,910.00	-85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			140,719.90	2,837,645.00	1,916.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,225,018.83	1,236,555.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,225,018.83)	(1,236,555.00)	0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,084,298.93)	1,601,090.00	-247.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,028,002.97	5,943,704.04	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,028,002.97	5,943,704.04	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,028,002.97	5,943,704.04	-15.4%
2) Ending Balance, June 30 (E + F1e)			5,943,704.04	7,544,794.04	26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,943,704.04	7,544,794.04	26.9%
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%

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	6,547,340.05	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,469,490.28	500,000.00	-79.8%
5) TOTAL, REVENUES			9,016,830.33	500,000.00	-94.5%
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	9,270.04	0.00	-100.0%
6) Capital Outlay		6000-6999	6,115,072.51	12,845,768.00	110.1%
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			6,124,342.55	12,845,768.00	109.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,892,487.78	(12,345,768.00)	-526.8%
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)			2,892,487.78	(12,345,768.00)	-526.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,197,231.55	53,089,719.33	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,197,231.55	53,089,719.33	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,197,231.55	53,089,719.33	5.8%
2) Ending Balance, June 30 (E + F1e)			53,089,719.33	40,743,951.33	-23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,976,436.78	38,148,958.78	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,113,282.55	2,594,992.55	22.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,461,293.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(870,254.99)		
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	2,705,487.90		
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			53,296,526.84		
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	206,807.51		
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			206,807.51		
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)			53,089,719.33		
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	6,547,340.05	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,547,340.05	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,372,553.39	500,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,096,936.89	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			2,469,490.28	500,000.00	-79.8%
TOTAL, REVENUES			9,016,830.33	500,000.00	-94.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,270.04	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,270.04	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,888.00	New
Buildings and Improvements of Buildings		6200	6,114,115.19	12,744,880.00	108.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	957.32	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,115,072.51	12,845,768.00	110.1%
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			6,124,342.55	12,845,768.00	109.7%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	6,547,340.05	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,469,490.28	500,000.00	-79.8%
5) TOTAL, REVENUES			9,016,830.33	500,000.00	-94.5%
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		6,124,342.55	12,845,768.00	109.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,124,342.55	12,845,768.00	109.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,892,487.78	(12,345,768.00)	-526.8%
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)			2,892,487.78	(12,345,768.00)	-526.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,197,231.55	53,089,719.33	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,197,231.55	53,089,719.33	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,197,231.55	53,089,719.33	5.8%
2) Ending Balance, June 30 (E + F1e)			53,089,719.33	40,743,951.33	-23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,976,436.78	38,148,958.78	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,113,282.55	2,594,992.55	22.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,460,293.01	1,010,000.00	-58.9%
5) TOTAL, REVENUES			2,460,293.01	1,010,000.00	-58.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	138,382.21	7,919.00	-94.3%
6) Capital Outlay		6000-6999	10,613,152.39	9,775,495.00	-7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,751,534.60	9,783,414.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,291,241.59)	(8,773,414.00)	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,000,000.00	11,000,000.00	-47.6%
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			21,000,000.00	11,000,000.00	-47.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,708,758.41	2,226,586.00	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,873,468.48	85,582,226.89	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,873,468.48	85,582,226.89	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,873,468.48	85,582,226.89	17.4%
2) Ending Balance, June 30 (E + F1e)			85,582,226.89	87,808,812.89	2.6%
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	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	85,582,226.89	87,808,812.89	2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,962,388.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,132,391.92)		
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	20,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			85,829,996.98		
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	247,770.09		
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			247,770.09		
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)			85,582,226.89		
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	1,787,049.54	1,010,000.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	673,241.47	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,460,293.01	1,010,000.00	-58.9%
TOTAL, REVENUES			2,460,293.01	1,010,000.00	-58.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,982.21	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,400.00	7,919.00	-59.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,382.21	7,919.00	-94.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,096,000.63	454,412.00	-78.3%
Buildings and Improvements of Buildings		6200	8,463,144.36	8,864,743.00	4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,007.40	456,340.00	745.0%
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			10,613,152.39	9,775,495.00	-7.9%
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			10,751,534.60	9,783,414.00	-9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	21,000,000.00	11,000,000.00	-47.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,000,000.00	11,000,000.00	-47.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,000,000.00	11,000,000.00	-47.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,460,293.01	1,010,000.00	-58.9%
5) TOTAL, REVENUES			2,460,293.01	1,010,000.00	-58.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,751,534.60	9,783,414.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,751,534.60	9,783,414.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,291,241.59)	(8,773,414.00)	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,000,000.00	11,000,000.00	-47.6%
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			21,000,000.00	11,000,000.00	-47.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,708,758.41	2,226,586.00	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,873,468.48	85,582,226.89	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,873,468.48	85,582,226.89	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,873,468.48	85,582,226.89	17.4%
2) Ending Balance, June 30 (E + F1e)			85,582,226.89	87,808,812.89	2.6%
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	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	85,582,226.89	87,808,812.89	2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	80,735.18	84,834.15	5.1%
4) Other Local Revenue		8600-8799	12,823,324.16	11,754,919.00	-8.3%
5) TOTAL, REVENUES			12,904,059.34	11,839,753.15	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	11,190,562.53	11,823,662.52	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,190,562.53	11,823,662.52	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,713,496.81	16,090.63	-99.1%
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)			1,713,496.81	16,090.63	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,419,292.71	10,132,789.52	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,419,292.71	10,132,789.52	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,419,292.71	10,132,789.52	20.4%
2) Ending Balance, June 30 (E + F1e)			10,132,789.52	10,148,880.15	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,132,789.52	10,148,880.15	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,313,987.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(174,418.45)		
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			10,139,568.90		
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	6,779.40		
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			6,779.40		
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)			10,132,789.50		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	80,735.18	84,834.15	5.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,735.18	84,834.15	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,600,954.20	11,151,372.00	-3.9%
Unsecured Roll		8612	609,513.32	603,547.00	-1.0%
Prior Years' Taxes		8613	(3,850.13)	0.00	-100.0%
Supplemental Taxes		8614	353,361.82	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	115,670.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	147,674.18	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			12,823,324.16	11,754,919.00	-8.3%
TOTAL, REVENUES			12,904,059.34	11,839,753.15	-8.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,375,372.35	3,638,538.10	-16.8%
Bond Interest and Other Service Charges		7434	6,815,190.18	8,185,124.42	20.1%
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)			11,190,562.53	11,823,662.52	5.7%
TOTAL, EXPENDITURES			11,190,562.53	11,823,662.52	5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,735.18	84,834.15	5.1%
4) Other Local Revenue		8600-8799	12,823,324.16	11,754,919.00	-8.3%
5) TOTAL, REVENUES			12,904,059.34	11,839,753.15	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,190,562.53	11,823,662.52	5.7%
10) TOTAL, EXPENDITURES			11,190,562.53	11,823,662.52	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,713,496.81	16,090.63	-99.1%
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)			1,713,496.81	16,090.63	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,419,292.71	10,132,789.52	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,419,292.71	10,132,789.52	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,419,292.71	10,132,789.52	20.4%
2) Ending Balance, June 30 (E + F1e)			10,132,789.52	10,148,880.15	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,132,789.52	10,148,880.15	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	33,210.55	14,000.00	-57.8%
5) TOTAL, REVENUES			33,210.55	14,000.00	-57.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,166,936.29	5,968,268.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,166,936.29	5,968,268.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,133,725.74)	(5,954,268.00)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,178,890.00	5,968,268.00	-3.4%
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			6,178,890.00	5,968,268.00	-3.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,164.26	14,000.00	-69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	742,054.31	787,218.57	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,054.31	787,218.57	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			742,054.31	787,218.57	6.1%
2) Ending Balance, June 30 (E + F1e)			787,218.57	801,218.57	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	787,218.57	801,218.57	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	800,760.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,541.55)		
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			787,218.57		
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)			787,218.57		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	18,363.70	14,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,846.85	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,210.55	14,000.00	-57.8%
TOTAL, REVENUES			33,210.55	14,000.00	-57.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	3,966,936.29	3,238,268.00	-18.4%
Other Debt Service - Principal		7439	2,200,000.00	2,730,000.00	24.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,166,936.29	5,968,268.00	-3.2%
TOTAL, EXPENDITURES			6,166,936.29	5,968,268.00	-3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,178,890.00	5,968,268.00	-3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			6,178,890.00	5,968,268.00	-3.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			6,178,890.00	5,968,268.00	-3.4%

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	33,210.55	14,000.00	-57.8%
5) TOTAL, REVENUES			33,210.55	14,000.00	-57.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,166,936.29	5,968,268.00	-3.2%
10) TOTAL, EXPENDITURES			6,166,936.29	5,968,268.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,133,725.74)	(5,954,268.00)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,178,890.00	5,968,268.00	-3.4%
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			6,178,890.00	5,968,268.00	-3.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,164.26	14,000.00	-69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	742,054.31	787,218.57	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,054.31	787,218.57	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			742,054.31	787,218.57	6.1%
2) Ending Balance, June 30 (E + F1e)			787,218.57	801,218.57	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	787,218.57	801,218.57	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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)	18,639.36	18,605.77	18,938.49	18,642.00	18,642.00	18,797.54
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)	18,639.36	18,605.77	18,938.49	18,642.00	18,642.00	18,797.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	217.42	216.28	241.66	217.42	217.42	241.66
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	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	217.42	216.28	241.66	217.42	217.42	241.66
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,856.78	18,822.05	19,180.15	18,859.42	18,859.42	19,039.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	22,493,332.16		22,493,332.16	2,345,926.00		24,839,258.16
Work in Progress	29,271,762.51		29,271,762.51	32,831,097.66	5,456,907.84	56,645,952.33
Total capital assets not being depreciated	51,765,094.67	0.00	51,765,094.67	35,177,023.66	5,456,907.84	81,485,210.49
Capital assets being depreciated:						
Land Improvements	26,795,143.57	1.00	26,795,144.57	1,304,551.91		28,099,696.48
Buildings	524,489,711.45		524,489,711.45	4,652,337.51		529,142,048.96
Equipment	55,585,469.33		55,585,469.33	6,004,443.27	33,315.44	61,556,597.16
Total capital assets being depreciated	606,870,324.35	1.00	606,870,325.35	11,961,332.69	33,315.44	618,798,342.60
Accumulated Depreciation for:						
Land Improvements	(13,599,095.29)		(13,599,095.29)	(1,278,511.36)		(14,877,606.65)
Buildings	(104,087,274.10)		(104,087,274.10)	(10,900,819.74)		(114,988,093.84)
Equipment	(34,115,306.86)		(34,115,306.86)	(3,702,850.96)	(33,315.44)	(37,784,842.38)
Total accumulated depreciation	(151,801,676.25)	0.00	(151,801,676.25)	(15,882,182.06)	(33,315.44)	(167,650,542.87)
Total capital assets being depreciated, net excluding lease and subscription assets	455,068,648.10	1.00	455,068,649.10	(3,920,849.37)	0.00	451,147,799.73
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	506,833,742.77	1.00	506,833,743.77	31,256,174.29	5,456,907.84	532,633,010.22
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	48.91%
	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	\$21,593,069.32
	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	\$168,823,437.16
	Appropriations Subject to Limit	\$168,823,437.16
	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	4.59%
	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 10, 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:

Marisol Verduzco

Name
Chief Business & Administrative Services Officer

Title
(559) 662-6295

Telephone
mverduzco@mcsos.org

E-mail Address

For School District:

Arelis Garcia

Name
Chief Financial Officer

Title
(559) 675-4500 ext 208

Telephone
ArelisGarcia@maderausd.org

E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	Title I Migrant Ed	Title I Migrant Ed Summ	ESSA CSI	ESSER 3	ESSER III	ESSER III
FEDERAL CATALOG NUMBER	14329	14326	10005	15438	15559	10155	15621
RESOURCE CODE	3010	3060	3061	3182	3213	3214	3219
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	1,199,164.33			57,110.33	15,066,356.35	12,236,985.65	1,830,449.15
2. a. Current Year Award	10,405,223.00	243,847.86	118,998.14	356,701.00			
b. Transferability (ESSA)							
c. Other Adjustments				(81,420.33)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	10,405,223.00	243,847.86	118,998.14	275,280.67	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	11,604,387.33	243,847.86	118,998.14	332,391.00	15,066,356.35	12,236,985.65	1,830,449.15
REVENUES							
5. Unearned Revenue Deferred from Prior Year						6,558,538.85	161,094.15
6. Cash Received in Current Year	11,534,573.18	167,166.51		245,502.46	9,109,551.70	4,189,328.20	1,669,355.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,534,573.18	167,166.51	0.00	245,502.46	9,109,551.70	10,747,867.05	1,830,449.15
EXPENDITURES							
9. Donor-Authorized Expenditures	7,868,551.11	243,847.86	118,998.14	219,360.20	15,066,356.35	12,236,985.65	1,830,449.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,868,551.11	243,847.86	118,998.14	219,360.20	15,066,356.35	12,236,985.65	1,830,449.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,666,022.07	(76,681.35)	(118,998.14)	26,142.26	(5,956,804.65)	(1,489,118.60)	0.00
a. Unearned Revenue	3,666,022.07			26,142.26			

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable		76,681.35	118,998.14		5,956,804.65	1,489,118.60	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,735,836.22	0.00	0.00	113,030.80	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,735,836.22			113,030.80			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,868,551.11	243,847.86	118,998.14	219,360.20	15,066,356.35	12,236,985.65	1,830,449.15

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SpEd: ARP	SpEd: IDEA Basic	SpEd: IDEA Private	SpEd: Early Intervening	SpEd: IDEA Mental Health	Carl D Perkins	Title II
FEDERAL CATALOG NUMBER	15638	13379	10115	10119	15197	14894	14341
RESOURCE CODE	3305/3307	3310	3311	3312	3327	3550	4035
REVENUE OBJECT	8182 - 8990	8181	8181	8990	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	49,710.00			205,666.07			167,503.97
2. a. Current Year Award		1,315,174.20	4,070.00	232,807.80	236,181.00	333,214.00	1,150,690.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	1,315,174.20	4,070.00	232,807.80	236,181.00	333,214.00	1,150,690.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	49,710.00	1,315,174.20	4,070.00	438,473.87	236,181.00	333,214.00	1,318,193.97
REVENUES							
5. Unearned Revenue Deferred from Prior Year							158,188.97
6. Cash Received in Current Year	49,710.00	68,273.72				163,774.11	1,143,057.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	49,710.00	68,273.72	0.00	0.00	0.00	163,774.11	1,301,245.97
EXPENDITURES							
9. Donor-Authorized Expenditures	49,710.00	1,315,174.20	4,070.00	153,894.01	236,181.00	333,214.00	1,133,759.53
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	49,710.00	1,315,174.20	4,070.00	153,894.01	236,181.00	333,214.00	1,133,759.53
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,246,900.48)	(4,070.00)	(153,894.01)	(236,181.00)	(169,439.89)	167,486.44
a. Unearned Revenue							167,486.44

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

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable		1,246,900.48	4,070.00	153,894.01	236,181.00	169,439.89	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	284,579.86	0.00	0.00	184,434.44
15. If Carryover is allowed, enter line 14 amount here				284,579.86			184,434.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,710.00	1,315,174.20	4,070.00	153,894.01	236,181.00	333,214.00	1,133,759.53

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Title IV 21st CCLCP	Title IV	BSCA-SCG	Title III Immigrant	Title III English Learner	Ed for Homeless Child	ARP-HCY I
FEDERAL CATALOG NUMBER	14349, 14535, 14765	15396	15710	15146	14346	14332	15564
RESOURCE CODE	4124	4127	4129	4201	4203	5630	5632
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	276,471.90	408,965.64			735,789.63		9,568.97
2. a. Current Year Award	2,330,305.12	734,450.00	5,310,000.00	34,935.00	784,260.00	78,405.11	
b. Transferability (ESSA)							
c. Other Adjustments					3,450.00		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,330,305.12	734,450.00	5,310,000.00	34,935.00	787,710.00	78,405.11	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,606,777.02	1,143,415.64	5,310,000.00	34,935.00	1,523,499.63	78,405.11	9,568.97
REVENUES							
5. Unearned Revenue Deferred from Prior Year					176,367.63		5,087.56
6. Cash Received in Current Year	1,953,474.73	503,529.42	5,310,000.00	17,904.00	567,475.00	55,336.17	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,953,474.73	503,529.42	5,310,000.00	17,904.00	743,842.63	55,336.17	5,087.56
EXPENDITURES							
9. Donor-Authorized Expenditures	2,298,442.31	758,080.57	47,387.50		1,097,685.82	78,405.11	9,568.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,298,442.31	758,080.57	47,387.50	0.00	1,097,685.82	78,405.11	9,568.97
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(344,967.58)	(254,551.15)	5,262,612.50	17,904.00	(353,843.19)	(23,068.94)	(4,481.41)

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue			5,262,612.50	17,904.00			
b. Accounts Payable							
c. Accounts Receivable	344,967.58	254,551.15			353,843.19	23,068.94	4,481.41
14. Unused Grant Award Calculation (line 4 minus line 9)	308,334.71	385,335.07	5,262,612.50	34,935.00	425,813.81	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	308,334.71	385,335.07	5,262,612.50	34,935.00	425,813.81		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,298,442.31	758,080.57	47,387.50	0.00	1,097,685.82	78,405.11	9,568.97

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	ARP-HCY II	Success	STOP the Violence	School Base Mental Helth	ABE:321	ABE-SEC 231	ABE-ENG LIT
FEDERAL CATALOG NUMBER	15566				14508	13978	14750
RESOURCE CODE	5634	5814	5815	5817	3905	3913	3926
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					Fund 11	Fund 11	Fund 11
AWARD							
1. Prior Year Carry over	55,687.40	173,812.81	386,366.17				
2. a. Current Year Award		643,396.00		1,554,113.23	232,425.00	144,863.00	96,030.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	643,396.00	0.00	1,554,113.23	232,425.00	144,863.00	96,030.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	55,687.40	817,208.81	386,366.17	1,554,113.23	232,425.00	144,863.00	96,030.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		11,549.82					
6. Cash Received in Current Year	55,687.40	417,877.02	29,482.81	867,740.08	139,220.00	96,351.00	35,808.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	55,687.40	429,426.84	29,482.81	867,740.08	139,220.00	96,351.00	35,808.00
EXPENDITURES							
9. Donor-Authorized Expenditures	55,687.40	518,635.39	29,482.81	1,091,870.29	191,959.00	130,161.00	35,808.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	55,687.40	518,635.39	29,482.81	1,091,870.29	191,959.00	130,161.00	35,808.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(89,208.55)	0.00	(224,130.21)	(52,739.00)	(33,810.00)	0.00
a. Unearned Revenue							

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

Description	022	023	024	025	026	027	028
b. Accounts Payable							
c. Accounts Receivable		89,208.55		224,130.21	52,739.00	33,810.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	298,573.42	356,883.36	462,242.94	40,466.00	14,702.00	60,222.00
15. If Carryover is allowed, enter line 14 amount here		298,573.42	356,883.36	462,242.94			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	55,687.40	518,635.39	29,482.81	1,091,870.29	191,959.00	130,161.00	35,808.00

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

Description		029
FEDERAL PROGRAM NAME	ABE-SEC 225	TOTAL
FEDERAL CATALOG NUMBER	13971	
RESOURCE CODE	3940	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Fund 11	
AWARD		
1. Prior Year Carry over		32,859,608.37
2. a. Current Year Award	44,076.00	26,384,165.46
b. Transferability (ESSA)		0.00
c. Other Adjustments		(77,970.33)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	44,076.00	26,306,195.13
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	44,076.00	59,165,803.50
REVENUES		
5. Unearned Revenue Deferred from Prior Year		7,070,826.98
6. Cash Received in Current Year	24,060.00	38,414,237.51
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	24,060.00	45,485,064.49
EXPENDITURES		
9. Donor-Authorized Expenditures	33,939.00	47,187,664.37
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	33,939.00	47,187,664.37
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(9,879.00)	(1,702,599.88)
a. Unearned Revenue		9,140,167.27

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

Description		029
b. Accounts Payable		0.00
c. Accounts Receivable	9,879.00	10,842,767.15
14. Unused Grant Award Calculation (line 4 minus line 9)	10,137.00	11,978,139.13
15. If Carryover is allowed, enter line 14 amount here		11,852,612.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,939.00	47,187,664.37

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	CA Prekinder	CTE Incentive Grant	SpEd WorkAbility	AG Incentive	QRIS	State Preschool
RESOURCE CODE	6010	6053	6387	6520	7010	6127	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Fund 12	Fund 12
AWARD							
1. Prior Year Carry over	660,424.23	1,095,768.00	193,452.90			517,549.20	
2. a. Current Year Award	2,884,224.32		1,159,666.00	20,000.00	27,784.00		3,527,109.00
b. Other Adjustments							393.80
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,884,224.32	0.00	1,159,666.00	20,000.00	27,784.00	0.00	3,527,502.80
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,544,648.55	1,095,768.00	1,353,118.90	20,000.00	27,784.00	517,549.20	3,527,502.80
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,095,768.00	1,127,078.90				
6. Cash Received in Current Year	2,153,353.82		1,247,557.00		27,784.00	517,549.20	3,527,502.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,153,353.82	1,095,768.00	2,374,635.90	0.00	27,784.00	517,549.20	3,527,502.80
EXPENDITURES							
9. Donor-Authorized Expenditures	3,161,805.19	245,973.64	977,973.76	4,127.74	24,785.66	5,428.30	3,527,502.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,161,805.19	245,973.64	977,973.76	4,127.74	24,785.66	5,428.30	3,527,502.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,008,451.37)	849,794.36	1,396,662.14	(4,127.74)	2,998.34	512,120.90	0.00
a. Unearned Revenue		849,794.36	1,396,662.14		2,998.34	512,120.90	
b. Accounts Payable							
c. Accounts Receivable	1,008,451.37			4,127.74			
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	382,843.36	849,794.36	375,145.14	15,872.26	2,998.34	512,120.90	0.00
15. If Carryover is allowed, enter line 14 amount here	382,843.36	849,794.36	375,145.14		2,998.34	512,120.90	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,161,805.19	245,973.64	977,973.76	4,127.74	24,785.66	5,428.30	3,527,502.80

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry over	2,467,194.33
2. a. Current Year Award	7,618,783.32
b. Other Adjustments	393.80
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	7,619,177.12
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	10,086,371.45
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,222,846.90
6. Cash Received in Current Year	7,473,746.82
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	9,696,593.72
EXPENDITURES	
9. Donor-Authorized Expenditures	7,947,597.09
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,947,597.09
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,748,996.63
a. Unearned Revenue	2,761,575.74
b. Accounts Payable	0.00
c. Accounts Receivable	1,012,579.11
14. Unused Grant Award Calculation (line 4 minus line 9)	2,138,774.36

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

Description	
15. If Carry over is allowed, enter line 14 amount here	2,122,902.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,947,597.09

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

Description		001
LOCAL PROGRAM NAME	SJVU Air Pollution	TOTAL
RESOURCE CODE	9696	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award	15,000.00	15,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	15,000.00	15,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	15,000.00	15,000.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	15,000.00	15,000.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	15,000.00	15,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,000.00)	(15,000.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	15,000.00	15,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,000.00	15,000.00

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

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

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	Literacy Coaches	Educator Effectiveness	Lottery	CCSPP	CCSPP Cohort 2	Special Ed
RESOURCE CODE	2600	6211	6266	6300	6332	63322	6500
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	20,119,074.48	2,818,314.00	2,958,234.47	1,905,169.70	512,009.83		
2. a. Current Year Award	25,023,351.00	3,312,744.00		2,194,877.14	2,160,000.00	2,790,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	25,023,351.00	3,312,744.00	0.00	2,194,877.14	2,160,000.00	2,790,000.00	0.00
3. Required Matching Funds/Other							21,112,458.91
4. Total Available Award							
(sum lines 1, 2c, & 3)	45,142,425.48	6,131,058.00	2,958,234.47	4,100,046.84	2,672,009.83	2,790,000.00	21,112,458.91
REVENUES							
5. Cash Received in Current Year	25,023,351.00	3,312,744.00		1,654,588.14	2,160,000.00	2,790,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	540,289.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	540,289.00	0.00	0.00	0.00
8. Contributed Matching Funds							21,112,458.91
9. Total Available							
(sum lines 5, 7c, & 8)	25,023,351.00	3,312,744.00	0.00	2,194,877.14	2,160,000.00	2,790,000.00	21,112,458.91
EXPENDITURES							
10. Donor-Authorized Expenditures	17,865,389.88	623,286.24	1,912,166.53	1,354,666.96	2,268,554.36	2,039,290.37	21,112,458.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	17,865,389.88	623,286.24	1,912,166.53	1,354,666.96	2,268,554.36	2,039,290.37	21,112,458.91

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	27,277,035.60	5,507,771.76	1,046,067.94	2,745,379.88	403,455.47	750,709.63	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SpEd EIP Grant	Art, Music, Instructional	Art & Music in Schools	Kitchen Infrastructure	Food Service Training	Kitchen Infrastructure & Training Funds	Dual Enrollment Opportunities
RESOURCE CODE	6547	6762	6770	7028	7029	7032	7339
REVENUE OBJECT	8590	8590	8590	8520	8520	8520	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,102,122.24	10,164,810.36		464,145.88	135,423.31	2,694,112.00	
2. a. Current Year Award	781,274.00		3,744,021.00			94,111.00	300,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	781,274.00	0.00	3,744,021.00	0.00	0.00	94,111.00	300,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,883,396.24	10,164,810.36	3,744,021.00	464,145.88	135,423.31	2,788,223.00	300,000.00
REVENUES							
5. Cash Received in Current Year	781,274.00		3,744,021.00			94,111.00	270,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	781,274.00	0.00	3,744,021.00	0.00	0.00	94,111.00	300,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	884,659.31	2,404,135.79	2,272,571.57	464,145.88	135,423.31		23,944.40
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	884,659.31	2,404,135.79	2,272,571.57	464,145.88	135,423.31	0.00	23,944.40

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	998,736.93	7,760,674.57	1,471,449.43	0.00	0.00	2,788,223.00	276,055.60

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	LCFF Equity Multiplier	A-G Access/Success	A-G Learning Loss Mitigation	Learning Recovery Emergency Block grant	Ethnic Studies	Dual Language Immersion Grant	M&O
RESOURCE CODE	7399	7412	7413	7435	7810	78101	8150
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance		1,201,420.67	585,347.00	32,804,163.10	2,535.15	90,867.34	
2. a. Current Year Award	1,152,608.00			33,078.22		152,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,152,608.00	0.00	0.00	33,078.22	0.00	152,000.00	0.00
3. Required Matching Funds/Other							11,688,732.14
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,152,608.00	1,201,420.67	585,347.00	32,837,241.32	2,535.15	242,867.34	11,688,732.14
REVENUES							
5. Cash Received in Current Year	1,152,608.00			33,078.22		152,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							11,688,732.14
9. Total Available							
(sum lines 5, 7c, & 8)	1,152,608.00	0.00	0.00	33,078.22	0.00	152,000.00	11,688,732.14
EXPENDITURES							
10. Donor-Authorized Expenditures		413,903.30	378,193.85	6,947,972.94	2,535.15	209,303.13	11,688,732.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	413,903.30	378,193.85	6,947,972.94	2,535.15	209,303.13	11,688,732.14
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,152,608.00	787,517.37	207,153.15	25,889,268.38	0.00	33,564.21	0.00

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

Description	022	023	024	025	026	027	
STATE PROGRAM NAME	Aduts In correctional Facilities	CalWorks for ROCP	Adult Ed CAEP	Child Dev : ARP	State Preschool	Early Ed CA State Preschool Program	TOTAL
RESOURCE CODE	6015	6371	6391	5059	6130	7810	
REVENUE OBJECT	8590	8590	8590	8290	8990	8590	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 11	Fund 11	Fund 12	Fund 12	Fund 12	
AWARD							
1. Prior Year Restricted							
Ending Balance	39,488.00	17,198.26	147,194.28	75,948.70	436,400.34		78,273,979.11
2. a. Current Year Award	76,480.00	31,219.00	1,222,029.00		55,460.62	1,067,268.00	44,190,520.98
b. Other Adjustments		1,438.00					1,438.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	76,480.00	32,657.00	1,222,029.00	0.00	55,460.62	1,067,268.00	44,191,958.98
3. Required Matching Funds/Other							32,801,191.05
4. Total Available Award							
(sum lines 1, 2c, & 3)	115,968.00	49,855.26	1,369,223.28	75,948.70	491,860.96	1,067,268.00	155,267,129.14
REVENUES							
5. Cash Received in Current Year	76,480.00	32,657.00	1,120,193.25		55,460.62	1,067,268.00	43,519,834.23
6. Amounts Included in Line 5 for							
Prior Year Adjustments							0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	101,835.75	0.00	0.00	0.00	672,124.75
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	101,835.75	0.00	0.00	0.00	672,124.75
8. Contributed Matching Funds							32,801,191.05
9. Total Available							
(sum lines 5, 7c, & 8)	76,480.00	32,657.00	1,222,029.00	0.00	55,460.62	1,067,268.00	76,993,150.03
EXPENDITURES							
10. Donor-Authorized Expenditures		35,022.76	1,244,164.79	61,568.28			74,342,089.85
11. Non Donor-Authorized							
Expenditures							0.00
12. Total Expenditures							
(line 10 plus line 11)	0.00	35,022.76	1,244,164.79	61,568.28	0.00	0.00	74,342,089.85

Description	022	023	024	025	026	027	
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	115,968.00	14,832.50	125,058.49	14,380.42	491,860.96	1,067,268.00	80,925,039.29

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Donation	Donation Scholarship	Donation MUSD Counselor	Donation MUSD Counselor	JBT Food Tech	JBT Food Tech	JBT Food Tech
RESOURCE CODE	9170	9175	9176	9176	9179	9179	9179
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)			Site 400	Site 490	Year 7	Year 8	Year 9
AWARD							
1. Prior Year Restricted							
Ending Balance	552,121.86	900.00	750.58	1,427.00	5,000.00	744.00	5,000.00
2. a. Current Year Award	310,777.51	200.00	600.00	700.00			
b. Other Adjustments					(5,000.00)		(3,544.00)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	310,777.51	200.00	600.00	700.00	(5,000.00)	0.00	(3,544.00)
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	862,899.37	1,100.00	1,350.58	2,127.00	0.00	744.00	1,456.00
REVENUES							
5. Cash Received in Current Year	310,777.51	200.00	600.00	700.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(5,000.00)	0.00	(3,544.00)
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	(5,000.00)	0.00	(3,544.00)
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	310,777.51	200.00	600.00	700.00	(5,000.00)	0.00	(3,544.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	281,523.28	200.00	640.00	700.00		744.00	1,456.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	281,523.28	200.00	640.00	700.00	0.00	744.00	1,456.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	581,376.09	900.00	710.58	1,427.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	
LOCAL PROGRAM NAME	JBT Food Tech	National University	Medi-Cal LEA	Jail Contract	Adult Ed Program	TOTAL
RESOURCE CODE	9179	9550	9564	9010	9120	
REVENUE OBJECT	8699	8699	8699	8690	8671	
LOCAL DESCRIPTION (if any)	Year 0					
AWARD						
1. Prior Year Restricted						
Ending Balance	5,000.00		747,904.77		37,387.62	1,356,235.83
2. a. Current Year Award		1,200.00	6,195.56	135,823.42	10,530.00	466,026.49
b. Other Adjustments	8,544.00			(3,934.82)		(3,934.82)
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	8,544.00	1,200.00	6,195.56	131,888.60	10,530.00	462,091.67
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	13,544.00	1,200.00	754,100.33	131,888.60	47,917.62	1,818,327.50
REVENUES						
5. Cash Received in Current Year		1,200.00	6,195.56	88,187.91	10,530.00	418,390.98
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	8,544.00	0.00	0.00	43,700.69	0.00	43,700.69
b. Noncurrent Accounts						
Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	8,544.00	0.00	0.00	43,700.69	0.00	43,700.69
8. Contributed Matching Funds						0.00
9. Total Available						
(sum lines 5, 7c, & 8)	8,544.00	1,200.00	6,195.56	131,888.60	10,530.00	462,091.67
EXPENDITURES						
10. Donor-Authorized Expenditures	6,835.96	1,200.00	392,577.30	131,888.60	16,287.50	834,052.64
11. Non Donor-Authorized						
Expenditures						0.00
12. Total Expenditures						

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

Description	008	009	010	011	012	
(line 10 plus line 11)	6,835.96	1,200.00	392,577.30	131,888.60	16,287.50	834,052.64
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	6,708.04	0.00	361,523.03	0.00	31,630.12	984,274.86

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	143,006,187.66	301	0.00	303	143,006,187.66	305	244,019.10		307	142,762,168.56	309
2000 - Classified Salaries	56,346,559.68	311	257,758.25	313	56,088,801.43	315	5,095,623.51		317	50,993,177.92	319
3000 - Employee Benefits	107,137,156.41	321	2,584,524.53	323	104,552,631.88	325	3,079,879.19		327	101,472,752.69	329
4000 - Books, Supplies Equip Replace. (6500)	21,095,760.18	331	175,670.97	333	20,920,089.21	335	6,806,992.08		337	14,113,097.13	339
5000 - Services . . . & 7300 - Indirect Costs	50,210,491.21	341	335,251.16	343	49,875,240.05	345	4,650,437.62		347	45,224,802.43	349
TOTAL					374,442,950.23	365	TOTAL			354,565,998.73	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	106,344,989.54	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,481,281.68	380
3. STRS.	3101 & 3102	27,800,855.16	382
4. PERS.	3201 & 3202	2,418,070.09	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,395,450.61	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	25,295,592.21	385
7. Unemployment Insurance.	3501 & 3502	57,315.41	390
8. Workers' Compensation Insurance.	3601 & 3602	1,345,620.42	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	612,285.98	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		173,751,461.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		320,226.61	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		173,431,234.49	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.		48.91%	
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)		

**Application for Exemption from the Required Expenditures for Classroom
Teachers' Salaries**

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2023-24 fiscal year, the Madera Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

☐ Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

☒ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

☐ Deficiency is less than \$1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

- | | |
|---|-------------------------|
| 1. Enter the minimum percentage for your district type.
(60% Elementary/ 50% High School/ 55% Unified) | <u>55.0</u> % |
| 2. Enter the percentage spent by your district. | <u>48.91</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>6.09</u> % |
| 4. Enter the district's current expense of education (Form CEA) | <u>\$354,565,998.73</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | <u>\$ 21,593,069.32</u> |

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

_____	Board President
Signature of Authorized Official	Title
Lucy Salazar	9/10/2024
Print Name of Authorized Official	Date

C. Decision of the County Superintendent of Schools
(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

- _____ I am granting the request for exemption from the requirements of *Education Code* Section 41372.
- _____ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$_____ (A written explanation of the reason(s) for approving a partial exemption is attached.)
- _____ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

_____	/
Signature of County Superintendent	County Office/Date
_____	/
Signature of Authorized Designee	Title of Authorized Designee/Date

Madera Unified School District
2024/2025 Certificated Salary Schedule
 (Based on 2023/2024 @ 183 Days)

NEW TEACHER INCENTIVE SCHEDULE (Preliminary/Professional/Clear Credential)

Based on 183 Work Days

	CTC Child Center Permit	BA With Valid Credential	BA+15 Units W/Valid Credential	BA+30 Units W/Valid Credential	BA+45 Units W/Valid Credential	BA+60 Units W/Valid Credential	BA+75 Units W/Valid Credential	
Step	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI	CLASS VII	Step
1	\$ 38,287	\$ 52,709	\$ 54,633	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	1
2	\$ 39,684	\$ 54,633	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	2
3	\$ 41,131	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	3
4	\$ 42,634	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	4
5	\$ 44,191	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	5
6		\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	\$ 75,434	6
7		\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	\$ 75,434	\$ 78,187	7
8			\$ 70,215	\$ 72,775	\$ 75,434	\$ 78,187	\$ 81,042	8
9				\$ 75,434	\$ 78,187	\$ 81,042	\$ 83,997	9
10				\$ 78,187	\$ 81,042	\$ 83,997	\$ 87,066	10
11					\$ 83,997	\$ 87,066	\$ 90,245	11
12						\$ 90,245	\$ 93,539	12
13						\$ 93,539	\$ 96,952	13
14						\$ 96,952	\$ 100,493	14

COUNSELORS & HEAD COUNSELORS Salary Schedule Based on 198 Work Days

Step	CLASS X	Step
1	\$ 84,186	1
2	\$ 90,359	2
3	\$ 93,569	3
4	\$ 96,885	4
5	\$ 100,327	5
6	\$ 103,887	6

Longevity:

ANNUAL AMOUNT

15th Year of Service, 10 Years Completed in M.U.S.D.	\$ 2,000
16th Year of Service, 11 Years Completed in M.U.S.D.	\$ 2,750
17th Year of Service, 12 Years Completed in M.U.S.D.	\$ 3,500
18th Year of Service, 13 Years Completed in M.U.S.D.	\$ 4,250
19th Year of Service, 14 Years Completed in M.U.S.D.	\$ 5,000
20+ Years of Service, 15+ Years Completed in M.U.S.D.	\$ 5,750
25+ Years of Service, 20+ Years Completed in M.U.S.D.	\$ 6,500
30+ Years of Service, 25+ Years Completed in M.U.S.D.	\$ 7,250

Longevity increments added to base salary, provided the following provisions have been met:

1. Must have completed at least 14 years of service to education in a certificated position
2. Of the required 14 years, ten years must have been in M.U.S.D. or component thereof

CTE PLACEMENT:

CLASS II	CTE Credential
CLASS III	CTE Credential +15 units (or License equivalent hours)*
CLASS IV	CTE Credential +30 units (or License equivalent hours)*
CLASS V	CTE Credential +45 units (or License equivalent hours)*
CLASS VI	CTE Credential +60 units (or License equivalent hours)*
CLASS VII	CTE Credential +75 units (or License equivalent hours)*

*1 unit = 15 hours of Licensed Hours

ADVANCED DEGREE:

Masters:	\$1,500	will be added annually to salaries of those holding Masters Degrees
Doctorate:	\$2,000	will be added annually to salaries of those holding Doctorate Degrees

MUSD Board of Education Approval

Motion #: _____ **Date:** _____

Document #: _____

Effective: _____

GOLDEN VALLEY UNIFIED SCHOOL DISTRICT

CERTIFICATED SALARY SCHEDULE

2024/2025

183 Days

	Class I BA + Emerg. Cred. Intern or Waiver	Class II BA + 29 Units & Full Cred.	Class III BA + 30-44 Units	Class IV BA + 45-59 Units	Class V BA + 60-74 Units	Class VI BA + 75 Units
1	\$ 53,680.33	\$ 57,038.39	\$ 58,175.16	\$ 59,340.59	\$ 60,527.17	\$ 61,738.68
2	\$ 53,847.18	\$ 58,920.98	\$ 60,097.62	\$ 61,291.67	\$ 62,524.33	\$ 63,775.66
3	\$ 54,017.75	\$ 60,865.84	\$ 62,081.07	\$ 63,322.46	\$ 64,588.71	\$ 65,879.90
4	\$ -	\$ 62,871.72	\$ 64,129.27	\$ 65,410.47	\$ 66,719.10	\$ 68,052.60
5	\$ -	\$ 64,943.58	\$ 66,244.70	\$ 67,569.49	\$ 68,921.68	\$ 70,297.54
6	\$ -	\$ 67,091.38	\$ 68,432.37	\$ 69,291.49	\$ 71,197.74	\$ 72,618.41
7	\$ -	\$ 69,302.70	\$ 70,688.50	\$ 72,099.20	\$ 73,544.78	\$ 75,016.50
8	\$ -	\$ 71,592.46	\$ 73,021.83	\$ 74,444.99	\$ 75,971.50	\$ 77,493.01
9	\$ -	\$ 73,954.41	\$ 75,432.36	\$ 76,940.18	\$ 78,480.39	\$ 80,047.97
10	\$ -	\$ 76,393.58	\$ 77,921.33	\$ 79,480.20	\$ 81,068.97	\$ 82,692.58
11	\$ -	\$ -	\$ 80,491.24	\$ 82,101.16	\$ 83,744.70	\$ 85,418.11
12	\$ -	\$ -	\$ -	\$ -	\$ 86,505.09	\$ 88,238.28
13	\$ -	\$ -	\$ -	\$ -	\$ 89,244.33	\$ 91,148.11
14	\$ -	\$ -	\$ -	\$ -	\$ 92,311.04	\$ 94,160.02
15	\$ -	\$ -	\$ -	\$ -	\$ 95,359.05	\$ 97,266.57
16	\$ -	\$ -	\$ -	\$ -	\$ 96,408.68	\$ 98,336.11
17	\$ -	\$ -	\$ -	\$ -	\$ 97,453.35	\$ 99,403.17
18	\$ -	\$ -	\$ -	\$ -	\$ 98,504.22	\$ 100,475.21
19	\$ -	\$ -	\$ -	\$ -	\$ 99,553.82	\$ 101,543.50
20	\$ -	\$ -	\$ -	\$ -	\$ 100,603.46	\$ 102,616.79

*Ag Teachers - 213 duty days

*HS Band Teacher - 193 duty days

Stipend for Masters \$1,200

Stipend for Doctorate \$1,750

Longevity/Career Stipend

A longevity stipend will be provided to teachers who have completed 20 yrs of service, of which 15 yrs must be with Golden Valley Unified School District

20-25 \$1,350 Annually

26+ \$1,750 In addition to the \$1,350.00 for a total of \$3,100 Annually

Board of Trustees Ratified Date: June 25, 2024

APPENDIX A-1: CERTIFICATED SALARY SCHEDULE

Central Unified School District
Appendix A-1: Certificated Salary Schedule
2024-2025: 185 Days (Effective 7/1/2024)
Board Approved: 02/13/2024

CLASS BA +/- 30 Non-Fully Credentialed			CLASS I BA + 30		CLASS II BA + 45		CLASS III BA + 60		CLASS IV BA + 75	
Annual Rate	Daily Rate	STEP	Annual Rate	Daily Rate	Annual Rate	Daily Rate	Annual Rate	Daily Rate	Annual Rate	Daily Rate
\$58,141.80	\$314.28	1	\$62,282.10	\$336.66	\$64,616.80	\$349.28	\$67,428.80	\$364.48	\$70,364.75	\$380.35
Non-credentialed teachers will remain on the CLASS-0 salary schedule until a VALID California Teaching Credential is provided. Internship candidates are responsible for university cost		2	\$64,770.35	\$350.11	\$67,105.05	\$362.73	\$69,922.60	\$377.96	\$72,873.35	\$393.91
		3	\$67,266.00	\$363.60	\$69,589.60	\$376.16	\$72,512.60	\$391.96	\$75,387.50	\$407.50
		4	\$69,754.25	\$377.05	\$72,074.15	\$389.59	\$74,919.45	\$404.97	\$77,897.95	\$421.07
		5	\$72,240.65	\$390.49	\$74,558.70	\$403.02	\$77,413.25	\$418.45	\$80,412.10	\$434.66
		6	\$77,226.40	\$417.44	\$79,531.50	\$429.90	\$82,413.80	\$445.48	\$85,442.25	\$461.85
		7	\$79,720.20	\$430.92	\$82,021.60	\$443.36	\$84,913.15	\$458.99	\$87,956.40	\$475.44
		8	\$82,214.00	\$444.40	\$84,506.15	\$456.79	\$87,408.80	\$472.48	\$90,470.55	\$489.03
		9	\$84,707.80	\$457.88	\$86,990.70	\$470.22	\$89,908.15	\$485.99	\$92,986.55	\$502.63
		10	\$87,196.05	\$471.33	\$89,480.80	\$483.68	\$92,407.50	\$499.50	\$95,495.15	\$516.19
		11			\$91,965.35	\$497.11	\$94,901.30	\$512.98	\$98,009.30	\$529.78
		12					\$97,398.80	\$526.48	\$100,517.90	\$543.34
		13							\$103,030.20	\$556.92
		14							\$105,542.50	\$570.50
		15							\$108,054.80	\$584.08
		16							\$110,570.80	\$597.68
		17							\$113,081.25	\$611.25
		18							\$115,595.40	\$624.84
		19							\$118,107.70	\$638.42

National Board Certification \$2,077.82
MA or 90 units will be paid \$2,225.77
Doctorate will be paid \$2,782.19

Credit for only one degree will be given.

FRESNO UNIFIED SCHOOL DISTRICT

Basic Annual Salary Schedule 2023-2024

Effective July 1, 2023

Schedule A: Teachers and Librarians 185* Duty Days (8 hours)

PLACEMENT ON THE SALARY SCHEDULE: Full credit will be given for verified K-12 teaching or library service

Level (Step)	Class I (A01) Semester Units BA + 30-44 units BA <30**	Class II (A02) Semester Units BA + 45-59 units	Class III (A03) Semester Units BA + 60-74 units	Class IV (A04) Semester Units BA + 75-90 units	*Class V (A05) Semester Units PL Column
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Non-Credentialed Teachers/Librarians

0	\$57,334.02	\$60,774.13	\$64,214.24	\$67,653.91	\$69,683.58
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Full-Credentialed Teachers/Librarians

1**	\$60,774.13	\$64,214.24	\$67,653.91	\$71,094.02	\$73,226.70
2	\$64,214.24	\$67,653.91	\$71,094.02	\$74,534.28	\$76,770.12
3	\$67,653.91	\$71,094.02	\$74,534.28	\$77,974.39	\$80,313.38
4	\$71,094.02	\$74,534.28	\$77,974.39	\$81,414.06	\$83,856.50
5	\$74,534.28	\$77,974.39	\$81,414.06	\$84,854.32	\$87,400.07
6	\$77,974.39	\$81,414.06	\$84,854.32	\$88,294.28	\$90,943.04
7	\$81,414.06	\$84,854.32	\$88,294.28	\$91,734.40	\$94,486.46
8		\$88,294.28	\$91,734.40	\$95,174.36	\$98,029.58
9			\$95,174.36	\$98,614.62	\$101,572.99
10				\$102,054.58	\$105,116.11

All units earned beyond the Bachelor Degree must be upper division or graduate courses. Lower division courses in Mathematics, Foreign Language and Physical Science may be acceptable if not yet taken during undergraduate years.

Due to the compression of the 1999-2000 salary schedule, teachers/librarians with 7 yrs or less service credit will be placed on the salary level which represents their current year of service. For example, if you are coming into FUSD with 2 yrs experience from another district, you will begin at level 3.

Teachers/librarians with 8 or more years of experience will begin at the level representing completed years of experience. For example, if you are coming into FUSD with 8 yrs experience from another district, you will begin at level 8.

Note: Steps below solid line available only to personnel hired prior to 1969-70 school year. The general requirement for a unit member to be placed in Class 1 (A01) is a BA+30 units; however, exceptions may be made when conditions warrant such exceptions. **Unit members with less than a BA+30 units shall advance beyond Class 1 (A01), Step 1 only if they were hired prior to 1969-70.

***Class V (A05)** effective July 1, 2015. Placement on Class V (A05) is contingent upon completion of 9 units of continual professional learning through the professional development office prior to the beginning of the new school year.

There shall be no new members eligible for the PL Column effective as of January 1, 2024. All professional learning units and courses shall cease being offered effective January 1, 2024, and coursework to complete credits shall likewise cease effective January 1, 2024. Unit members on the PL Column as of November 1, 2023, will continue to receive PL Column compensation until June 30, 2026, or until they become ineligible for the PL Column, whichever is sooner. All PL Column placements and all language in the parties' collective bargaining agreement shall be eliminated effective July 1, 2026.

ADDITIONS TO PLACEMENT ON THE BASIC SALARY SCHEDULE

Annual	\$500 for BA + 90*
Annual	\$1000 for M.A. on all classes*
Annual	\$1500 for earned Doctorate*
Annual	\$1250 for National Board Certification for Teachers*

* Additions are non-cumulative

Special Education Teachers receive a \$1500 stipend for a completed full school year. Bilingual Teachers receive a \$500 stipend for teaching Bi-lingual classes for a completed full school year. In an event the year is not completed, the rate is pro-rated.

******* Career Increment for FUSD Service Years *******

Career increment: Career increment of 1.6% each year from the 11th to the 15th year to a total of 8.0% at the 15th year and thereafter. Years of credited service for career increment purposes shall mean years of service in FUSD except that up to five (5) years of service credit shall be granted for out-of-district service. All regular District employment will apply for career increment.

For example, a teacher/librarian in Class IV (A04), level 10 meeting the appropriate years of service would receive the following compensation:

YRS OF SERVICE	% OF SALARY	CAREER INCREMENT	SALARY	*Professional Learning
11	1.60%	\$1,632.87	\$103,687.46	\$106,797.97
12	3.20%	\$3,265.75	\$105,320.33	\$108,479.83
13	4.80%	\$4,898.62	\$106,953.20	\$110,161.69
14	6.40%	\$6,531.49	\$108,586.08	\$111,843.54
15	8.00%	\$8,164.37	\$110,218.95	\$113,525.40



EXHIBIT NO. 4151.20

CERTIFICATED SALARY SCHEDULE SCHEDULE A 2024-2025

	Range I (0-29)		Range II (30-44)		Range III (45-59)		Range IV (60-74 or MA)		Range V (BA + 75)		Range VI (75 + MA)	
	Not Fully Credentialed		(Units Above BA) and/or Fully Credentialed		(Units Above BA)		(Units Above BA)		(Units Above BA)		(Units Above BA)	
Step	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly
1	\$56,579.00	\$4,714.92	\$60,822.00	\$5,068.50	\$62,951.00	\$5,245.92	\$65,154.00	\$5,429.50	\$66,698.00	\$5,558.17	\$68,699.00	\$5,724.92
2	\$58,559.00	\$4,879.92	\$62,951.00	\$5,245.92	\$65,154.00	\$5,429.50	\$67,435.00	\$5,619.58	\$69,033.00	\$5,752.75	\$71,104.00	\$5,925.33
3	\$60,609.00	\$5,050.75	\$65,154.00	\$5,429.50	\$67,435.00	\$5,619.58	\$69,795.00	\$5,816.25	\$71,449.00	\$5,954.08	\$73,593.00	\$6,132.75
4			\$67,435.00	\$5,619.58	\$69,795.00	\$5,816.25	\$72,237.00	\$6,019.75	\$73,949.00	\$6,162.42	\$76,168.00	\$6,347.33
5			\$69,795.00	\$5,816.25	\$72,237.00	\$6,019.75	\$74,766.00	\$6,230.50	\$76,538.00	\$6,378.17	\$78,834.00	\$6,569.50
6			\$72,237.00	\$6,019.75	\$74,766.00	\$6,230.50	\$77,382.00	\$6,448.50	\$79,217.00	\$6,601.42	\$81,593.00	\$6,799.42
7					\$77,023.00	\$6,418.58	\$79,719.00	\$6,643.25	\$81,608.00	\$6,800.67	\$84,057.00	\$7,004.75
8					\$79,350.00	\$6,612.50	\$82,125.00	\$6,843.83	\$84,073.00	\$7,006.08	\$86,595.00	\$7,216.25
9					\$81,746.00	\$6,812.17	\$84,607.00	\$7,050.58	\$86,612.00	\$7,217.67	\$89,211.00	\$7,434.25
10							\$87,162.00	\$7,263.50	\$89,228.00	\$7,435.67	\$91,905.00	\$7,658.75
11							\$89,794.00	\$7,482.83	\$91,923.00	\$7,660.25	\$94,681.00	\$7,890.08
12							\$92,507.00	\$7,708.92	\$94,699.00	\$7,891.58	\$97,540.00	\$8,128.33
13							\$95,300.00	\$7,941.67	\$97,559.00	\$8,129.92	\$100,486.00	\$8,373.83
14							\$98,178.00	\$8,181.50	\$100,505.00	\$8,375.42	\$103,520.00	\$8,626.67
15					\$101,143.00	\$8,428.58	\$103,540.00	\$8,628.33	\$106,647.00	\$8,887.25		
20					\$105,897.00	\$8,824.75	\$108,407.00	\$9,033.92	\$111,659.00	\$9,304.92		
25					\$110,874.00	\$9,239.50	\$113,502.00	\$9,458.50	\$116,907.00	\$9,742.25		

186 Duty Days

Doctorate Stipend: \$2,521.00 (See Board Policy No. 4151.30, 4251.30, 4351.30 – Doctoral Degree Stipend)

Doc# 46696-10 (06/2023, None)

CTE PLACEMENT:

Range II CTE Credential

Range III CTE Credential +45 units (or License equivalent hours)*

Range IV CTE Credential +60 units (or License equivalent hours)*

Range V CTE Credential +75 units (or License equivalent hours)*

Range VI CTE Credential +75 units (or License equivalent hours)* with MA degree

*1 unit = 15 hours of Licensed Hours

**Madera Unified School District
Salaries/Benefits Comparison 2023-24**

District:	School Days	Teacher Contracted Days/Hours	BA Only - 1st Year	BA 30+ 1st Year	BA 60+ 10th Year	Top of Range	**Benefits Employer Contribution	Are Negotiations Settled for 24/25 (Yes or No)	Additional Notes
Madera Unified	180	183/7.5	\$52,709	\$56,626	\$83,997	\$100,493	\$20,546	No	Longevity: 15th Year of Service, 10 Years Completed in M.U.S.D. - \$2,000 16th Year of Service, 11 Years Completed in M.U.S.D. - \$2,750 17th Year of Service, 12 Years Completed in M.U.S.D. - \$3,500 18th Year of Service, 13 Years Completed in M.U.S.D. - \$4,250 19th Year of Service, 14 Years Completed in M.U.S.D. - \$5,000 20+ Years of Service, 15+ Years Completed in M.U.S.D. - \$5,750 25+ Years of Service, 20+ Years Completed in M.U.S.D. - \$6,500 30+ Years of Service, 25+ Years Completed in M.U.S.D. - \$7,250 Master's Degree - \$1,500 Doctorate Degree - \$2,000
		HOURLY:	\$38.40	\$41.26	\$61.20	\$73.22			
Golden Valley	180	183/7.5	\$53,680	\$58,175	\$81,069	\$102,617	\$12,600	Yes	Longevity: 20-25 years- \$1,350 26+ years - \$3,100 Master's Degree - \$1,200 Doctorate Degree - \$1,750
		HOURLY:	\$39.11	\$42.39	\$59.07	\$74.77			
Central Unified School District	180	185/7.5	\$58,142	\$62,282	\$92,408	\$118,108	\$16,322	Yes	National Board Certification - \$2,077.82 MA or 90 units - \$2,225.77 Doctorate - \$2,782.19 Credit for only one degree will be given
		HOURLY:	\$41.90	\$44.89	\$66.60	\$85.12			
Fresno Unified School District	180	185/8	\$57,334	\$60,774	\$95,174	\$102,055	\$23,016	No	BA + 90 - \$500 MA on all classes - \$1000 Doctorate Degree - \$1500 National Board Certification - \$1,250 Longevity: 11 years - 1.6% 12 years - 3.2% 13 year - 4.8% 14 years - 6.4% 15 years - 8%
		HOURLY:	\$38.74	\$41.06	\$64.31	\$68.96			
Clovis Unified School District	180	186/7.5	\$56,579	\$60,822	\$87,162	\$116,907	\$15,055	Yes	Doctorate Stipend - \$2,521
		HOURLY:	\$40.56	\$43.60	\$62.48	\$83.80			

MUSD #5 #5 #4 #5 #2
 *Madera Unified - Pending Negotiations for 2024-25

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	194,053,556.00	(362,991.00)	193,690,565.00	0.00	4,375,372.35	189,315,192.65	3,638,538.10
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	82,970,000.00	0.00	82,970,000.00	63,045,000.00	73,220,000.00	72,795,000.00	2,730,000.00
Leases Payable	11,475,578.06	1,532,336.94	13,007,915.00	0.00	700,143.43	12,307,771.57	758,794.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,961,868.02	0.00	2,961,868.02	0.00	1,020,392.90	1,941,475.12	957,040.61
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	19,653,125.50	2,657,301.00	22,310,426.50	0.00	1,926,249.76	20,384,176.74	1,909,972.00
Compensated Absences Payable	681,681.64	(1.00)	681,680.64	55,575.00	0.00	737,255.64	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	311,795,809.22	3,826,645.94	315,622,455.16	63,100,575.00	81,242,158.44	297,480,871.72	9,994,344.71
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	419,359,717.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,795,797.37
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,087,909.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	426,548.82
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	26,001,375.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	8,550.00
7. Nonagency	7100-7199	All except 5000-5999 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				35,524,383.79
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	2,181,098.28
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)				339,220,634.61

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)		18,822.05
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,022.51
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.)	295,212,232.94	15,796.25
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)	295,212,232.94	15,796.25
B. Required effort (Line A.2 times 90%)	265,691,009.65	14,216.63
C. Current year expenditures (Line I.E and Line II.B)	339,220,634.61	18,022.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
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)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
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)	160,474,873.10		160,474,873.10			168,823,437.16
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,719.63		18,719.63			18,856.78
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	18,856.78	0.00	18,856.78	18,859.42	0.00	18,859.42
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,856.78			18,859.42
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)	246,097.60		246,097.60	241,294.00		241,294.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,323,256.88		29,323,256.88	34,136,961.00		34,136,961.00
5. Unsecured Roll Taxes (Object 8042)	1,377,733.75		1,377,733.75	1,358,764.00		1,358,764.00
6. Prior Years' Taxes (Object 8043)	15,632.13		15,632.13	(258,084.00)		(258,084.00)
7. Supplemental Taxes (Object 8044)	2,069,852.36		2,069,852.36	100,000.00		100,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(4,178,852.00)		(4,178,852.00)

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,816,981.05		3,816,981.05	2,848,649.00		2,848,649.00
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)	36,849,553.77	0.00	36,849,553.77	34,248,732.00	0.00	34,248,732.00
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)	36,849,553.77	0.00	36,849,553.77	34,248,732.00	0.00	34,248,732.00
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)	11,688,732.14		11,688,732.14	15,063,120.00		15,063,120.00
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)	11,688,732.14	0.00	11,688,732.14	15,063,120.00	0.00	15,063,120.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	270,767,036.69		270,767,036.69	275,148,896.00		275,148,896.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	948,744.00		948,744.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	271,715,780.69	0.00	271,715,780.69	275,148,896.00	0.00	275,148,896.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	439,072,271.23		439,072,271.23	414,053,793.00		414,053,793.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,051,848.99		9,051,848.99	2,000,000.00		2,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			160,474,873.10			168,823,437.16
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0073			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			168,823,437.16			174,952,339.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			36,849,553.77			34,248,732.00
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)			2,262,813.60			2,263,130.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			143,662,615.53			155,766,727.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			143,662,615.53			155,766,727.07
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])			3,799,747.20			922,284.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,649,300.97			35,171,016.72
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)			139,862,868.33			154,844,442.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,649,300.97			
b. State Subventions (Line D8)			139,862,868.33			
c. Less: Excluded Appropriations (Line C23)			11,688,732.14			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			168,823,437.16			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			168,823,437.16			174,952,339.07
12. Appropriations Subject to the Limit (Line D9d)			168,823,437.16			

[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) 15,477,695.23
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) 288,479,627.69

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.37%

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) 14,791,638.83
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,051,581.88

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	85,181.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,997,714.57
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)	28,930.61
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)	22,955,046.89
9. Carry-Forward Adjustment (Part IV, Line F)	(6,577,344.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,377,702.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	199,942,606.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,099,186.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,166,167.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,400,229.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	335,905.42
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,717,287.70
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)	1,452,117.47
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)	275,569.67
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)	35,203,674.10
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)	632,719.04
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)	1,100,537.09
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,782,584.17
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,354,672.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,110,094.24
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)	356,573,351.91
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)	6.44%
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)	4.59%
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)	22,955,046.89
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	4,520,363.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.55%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.55%) times Part III, Line B19); zero if positive	(6,577,344.62)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(6,577,344.62)
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:	4.59%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3288672.31) is applied to the current year calculation and the remainder (\$-3288672.31) is deferred to one or more future years:	5.52%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2192448.21) is applied to the current year calculation and the remainder (\$-4384896.41) is deferred to one or more future years:	5.82%
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)	(6,577,344.62)

Approved
indirect cost
rate: 9.55%

Highest rate
used in any
program: 9.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,709,625.70	1,022,769.25	9.55%
01	3010	7,156,566.74	683,452.12	9.55%
01	3060	222,590.48	21,257.38	9.55%
01	3061	64,771.39	4,726.75	7.30%
01	3182	200,237.52	19,122.68	9.55%
01	3213	13,752,949.66	1,313,406.69	9.55%
01	3310	1,200,524.14	114,650.06	9.55%
01	3311	3,715.20	354.80	9.55%
01	3312	89,763.59	8,572.42	9.55%
01	3550	317,346.67	15,867.33	5.00%
01	4035	968,299.43	92,472.60	9.55%
01	4124	825,849.09	41,292.45	5.00%
01	4127	669,875.00	63,973.06	9.55%
01	4129	25,000.00	2,387.50	9.55%
01	4203	881,484.27	17,629.69	2.00%
01	5630	71,570.16	6,834.95	9.55%
01	5632	8,734.80	834.17	9.55%
01	5634	50,832.86	4,854.54	9.55%
01	5810	1,431,100.66	133,854.50	9.35%
01	6010	420,673.15	21,033.66	5.00%
01	6053	172,890.72	16,511.06	9.55%
01	6211	568,951.38	54,334.86	9.55%
01	6266	1,072,037.00	102,379.53	9.55%
01	6332	3,619,433.33	345,655.89	9.55%
01	6387	658,648.78	62,900.96	9.55%
01	6500	18,198,507.24	1,737,957.44	9.55%
01	6520	3,776.87	350.87	9.29%
01	6547	807,539.31	77,120.00	9.55%
01	6762	1,748,863.13	167,016.43	9.55%
01	6770	2,219,983.24	22,199.83	1.00%
01	7339	21,857.06	2,087.34	9.55%
01	7412	254,133.55	24,269.75	9.55%
01	7413	345,224.87	32,968.98	9.55%
01	7435	5,790,980.71	553,038.66	9.55%
01	7810	193,798.53	15,539.75	8.02%
01	8150	7,659,127.27	731,446.65	9.55%
11	6371	31,969.66	3,053.10	9.55%
11	6391	1,177,779.50	58,888.98	5.00%

Madera Unified
Madera County

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

20 65243 0000000
Form ICR
E8A2ZNC1HC(2023-24)

11	9010	136,678.74	11,497.36	8.41%
12	5059	56,201.08	5,367.20	9.55%
12	6105	3,219,993.43	307,509.37	9.55%
12	6127	4,955.09	473.21	9.55%
13	5310	10,105,859.77	511,356.50	5.06%

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	13,255,144.98		1,905,169.70	15,160,314.68
2. State Lottery Revenue	8560	4,203,991.48		2,194,877.14	6,398,868.62
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)		17,459,136.46	0.00	4,100,046.84	21,559,183.30
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,239,991.06		1,326,541.80	4,566,532.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	895,108.46			895,108.46
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			28,125.16	28,125.16
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,135,099.52	0.00	1,354,666.96	5,489,766.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	13,324,036.94	0.00	2,745,379.88	16,069,416.82
D. COMMENTS:					
B5c: Charges for text books printed through our District Print Shop and web-based curriculum subscriptions					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	394,942.17	201,882.92	596,825.09	42,030.91		638,856.00
1110	Regular Education, K-12	242,444,956.08	54,853,698.10	297,298,654.18	20,937,008.40		318,235,662.58
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,971,809.58	353,941.19	3,325,750.77	234,213.21		3,559,963.98
3300	Independent Study Centers	4,846,470.17	729,983.39	5,576,453.56	392,717.07		5,969,170.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,535,558.12	643,267.96	2,178,826.08	153,442.00		2,332,268.08
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	8,936,991.61	831,920.21	9,768,911.82	687,967.42		10,456,879.24
4110	Regular Education, Adult	85,622.68	0.00	85,622.68	6,029.91		91,652.59
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	281.62	0.00	281.62	19.83		301.45
4850	Migrant Education	433,474.56	0.00	433,474.56	30,527.08		464,001.64
5000-5999	Special Education	32,419,400.55	2,719,110.56	35,138,511.11	2,474,600.18		37,613,111.29
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	115,237.98	0.00	115,237.98	8,115.54		123,353.52
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					971,082.41	971,082.41
----	Enterprise					335,905.42	335,905.42
----	Facilities Acquisition & Construction					4,093,086.12	4,093,086.12
----	Other Outgo					33,022,192.05	33,022,192.05
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		563,587.55	563,587.55	1,786,788.66		2,350,376.21
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(898,145.72)		(898,145.72)
----	Total General Fund and Charter Schools Funds Expenditures	294,184,745.12	60,897,391.88	355,082,137.00	25,855,314.49	38,422,266.00	419,359,717.49

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	265,407.28	129,534.89	0.00	0.00	0.00	0.00	0.00			0.00	0.00	394,942.17
1110	Regular Education, K-12	172,987,893.76	9,950,413.38	4,320,229.36	21,599,243.48	14,552,488.87	0.00	14,507,645.13			4,527,042.10	0.00	242,444,956.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,040,127.39	0.00	228.50	323,463.71	401,018.80	0.00	0.00			206,971.18	0.00	2,971,809.58
3300	Independent Study Centers	3,231,445.23	0.00	5,823.59	702,276.11	815,488.65	0.00	0.00			91,436.59	0.00	4,846,470.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	719,456.19	0.00	46,646.06	334,250.76	237,352.16	0.00	0.00			197,852.95	0.00	1,535,558.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	8,214,828.71	604,243.45	0.00	12,928.01	0.00	0.00	0.00			104,991.44	0.00	8,936,991.61
4110	Regular Education, Adult	0.00	0.00	0.00	85,622.68	0.00	0.00	0.00			0.00	0.00	85,622.68
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	281.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	281.62
4850	Migrant Education	145,110.10	22,632.27	1,404.16	0.00	211,754.22	0.00	52,230.00			343.81	0.00	433,474.56
5000-5999	Special Education	22,998,962.15	1,619,853.86	0.00	0.00	6,348,691.45	1,451,893.09	0.00			0.00	0.00	32,419,400.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	115,237.98	0.00	115,237.98
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		210,603,512.43	12,326,677.85	4,374,331.67	23,057,784.75	22,566,794.15	1,451,893.09	14,559,875.13	0.00	0.00	5,243,876.05	0.00	294,184,745.12

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	45,062.35	0.00	156,820.57	201,882.92
1110	Regular Education, K-12	14,690,324.42	33,699,137.37	6,464,236.31	54,853,698.10
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	173,316.70	111,438.94	69,185.55	353,941.19
3300	Independent Study Centers	346,633.41	383,349.98	0.00	729,983.39
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	86,658.36	406,707.58	149,902.02	643,267.96
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	831,920.21	0.00	0.00	831,920.21
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,757,431.45	0.00	961,679.11	2,719,110.56
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	242,643.39	320,944.16	0.00	563,587.55
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		18,173,990.29	34,921,578.03	7,801,823.56	60,897,391.88

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

20 65243 000000
Form PCR
E8A2ZNC1HC(2023-24)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,717,287.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	85,181.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,389,262.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,561,729.01
5	Total Central Administration Costs in General Fund and Charter Schools Funds	26,753,460.19
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	294,184,745.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	60,897,391.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	355,082,137.00
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,782,584.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,354,672.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	19,670,968.72
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	24,808,225.49
D.	Total Direct Charged and Allocated Costs (B3 + C5)	379,890,362.49
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.04%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	971,082.41				971,082.41
Enterprise (Objects 1000-5999, 6400-6920)		335,905.42			335,905.42
Facilities Acquisition & Construction (Objects 1000-6700)			4,093,086.12		4,093,086.12
Other Outgo (Objects 1000 - 7999)				33,022,192.05	33,022,192.05
Total Other Costs	971,082.41	335,905.42	4,093,086.12	33,022,192.05	38,422,266.00

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,438,383.20	175,692.12	102,399.16	15,457,515.83	34,259,928.38	661,649.65	7,801,823.56
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	2.60	2.60	2.60	2.60			68.00
1110 Regular Education, K-12	847.60	847.60	847.60	847.60	1,890.00	1,890.00	2,803.00
3100 Alternative Schools							
3200 Continuation Schools	10.00	10.00	10.00	10.00	6.25	6.25	30.00
3300 Independent Study Centers	20.00	20.00	20.00	20.00	21.50	21.50	
3400 Opportunity Schools							
3550 Community Day Schools	5.00	5.00	5.00	5.00	22.81	22.81	65.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	48.00	48.00	48.00	48.00			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	101.40	101.40	101.40	101.40			417.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	14.00	14.00	14.00	14.00	18.00	18.00	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,048.60	1,048.60	1,048.60	1,048.60	1,958.56	1,958.56	3,383.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(64,670.56)	0.00	(898,145.72)				
Other Sources/Uses Detail					47,503.83	26,001,375.00		
Fund Reconciliation							1,065,310.74	20,126,911.35
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,661.38	0.00	73,439.44	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	75,912.60
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,835.08	0.00	313,349.78	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							100,488.04	396,032.56
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	52,174.10	0.00	511,356.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							26,423.31	545,861.75
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,705,487.90
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,225,018.83		
Fund Reconciliation							0.00	47,503.83
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,705,487.90	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,000,000.00	0.00		
Fund Reconciliation							20,000,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,178,890.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	64,670.56	(64,670.56)	898,145.72	(898,145.72)	27,226,393.83	27,226,393.83	23,897,709.99	23,897,709.99

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,743.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,312,486.87		12,312,486.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,771,010.64		5,771,010.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,146,784.60		11,146,784.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	221,559.51		221,559.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,967,558.93		2,967,558.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	32,419,400.55	0.00	32,419,400.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,930,433.17		1,930,433.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,719,110.55							2,719,110.55
	Total Indirect Costs and PCR Allocations	2,719,110.55	0.00	0.00	0.00	0.00	1,930,433.17	0.00	4,649,543.72
	TOTAL COSTS	2,719,110.55	0.00	0.00	0.00	0.00	34,349,833.72	0.00	37,068,944.27
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,111,902.92		1,111,902.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	76,037.55		76,037.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	395,843.06		395,843.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,059.24		8,059.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,175,748.35		2,175,748.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,767,591.12	0.00	3,767,591.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	115,004.86		115,004.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	115,004.86	0.00	115,004.86
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,882,595.98	0.00	3,882,595.98
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,882,595.98
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,200,583.95		11,200,583.95

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

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
Object Code	Description								
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,694,973.09		5,694,973.09
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,750,941.54		10,750,941.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	213,500.27		213,500.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	791,810.58		791,810.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	28,651,809.43	0.00	28,651,809.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,815,428.31		1,815,428.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,719,110.55							2,719,110.55
	Total Indirect Costs and PCR Allocations	2,719,110.55	0.00	0.00	0.00	0.00	1,815,428.31	0.00	4,534,538.86
	TOTAL BEFORE OBJECT 8980	2,719,110.55	0.00	0.00	0.00	0.00	30,467,237.74	0.00	33,186,348.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								33,186,348.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,321,000.86		3,321,000.86
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,277,656.25		2,277,656.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,038,749.91		3,038,749.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	183,416.29		183,416.29
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,491.33		17,491.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,838,314.64	0.00	8,838,314.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,838,314.64	0.00	8,838,314.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								14,329,055.24
	TOTAL COSTS								23,167,369.88

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

20 65243 0000000
Report SEMA
E8A2ZNC1HC(2023-24)

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4.	Enter any other adjustments, not included in Line 1 (explain below)		

5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet
2.	Enter any adjustments not included in Line C1 (explain below)

3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)
	0.00

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

20 65243 0000000
Report SEMA
E8A2ZNC1HC(2023-24)

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: **Madera/Mariposa (AB)**

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

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

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

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

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

SECTION 3

<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000
Report SEMA
E8A2ZNC1HC(2023-24)

SELPA: Madera/Mariposa (AB)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Actual
Expenditures
(LE-CY
Worksheet)
FY 2023-24

Actual
Expenditures
Comparison
Year
FY 2022-23

Difference
(A - B)

37,068,944.27
3,882,595.98
33,186,348.29

33,186,348.29

29,436,226.30
(2,313,743.73)
27,122,482.57
0.00
0.00
27,122,482.57

6,063,865.72

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Actual
FY 2023-24

Comparison
Year
FY 2022-23

Difference

37,068,944.27
3,882,595.98
33,186,348.29

33,186,348.29
1,743.00
19,039.79

17,356.27
(1,364.24)
15,992.03
0.00
0.00
15,992.03
1,696.00
9.43

19,030.36

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison
Year

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

SELPA: Madera/Mariposa (AB)

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	23,167,369.88	20,526,901.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,526,901.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,167,369.88	20,526,901.73	2,640,468.15

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

	Actual FY 2023-24	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	23,167,369.88	12,383.02	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		12,383.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,167,369.88	12,383.02	
b. Special education unduplicated pupil count	1,743.00	1,299.00	
c. Per capita local expenditures(B2a/ B2b)	13,291.66	9.53	13,282.13

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

Arelis Garcia

Contact Name

Chief Financial Officer

Title

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Telephone Number

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Email Address

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

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,743.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	14,531,766.00		14,531,766.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,154,899.00		7,154,899.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,898,607.00		13,898,607.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	132,900.00		132,900.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	757,806.00		757,806.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	36,475,978.00	0.00	36,475,978.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,668,728.00		2,668,728.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,668,728.00	0.00	2,668,728.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	39,144,706.00	0.00	39,144,706.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,628,807.00		13,628,807.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,154,899.00		7,154,899.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,552,676.00		13,552,676.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	132,900.00		132,900.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	652,806.00		652,806.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	35,122,088.00	0.00	35,122,088.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,598,374.00		2,598,374.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,598,374.00	0.00	2,598,374.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	37,720,462.00	0.00	37,720,462.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								37,720,462.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,595,504.00		3,595,504.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,542,107.00		2,542,107.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,525,119.00		3,525,119.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	83,400.00		83,400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	9,766,130.00	0.00	9,766,130.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	9,766,130.00	0.00	9,766,130.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								20,194,632.00
	TOTAL COSTS								29,960,762.00

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

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

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,743.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,312,486.87	0.00		12,312,486.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,771,010.64	0.00		5,771,010.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,146,784.60	0.00		11,146,784.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	221,559.51	0.00		221,559.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,967,558.93	0.00		2,967,558.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	32,419,400.55	0.00	0.00	32,419,400.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,930,433.17	0.00		1,930,433.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,719,110.55								2,719,110.55
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,930,433.17	0.00	0.00	1,930,433.17
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	34,349,833.72	0.00	0.00	34,349,833.72
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,111,902.92	0.00		1,111,902.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	76,037.55	0.00		76,037.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	395,843.06	0.00		395,843.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,059.24	0.00		8,059.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,175,748.35	0.00		2,175,748.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,767,591.12	0.00	0.00	3,767,591.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	115,004.86	0.00		115,004.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	115,004.86	0.00	0.00	115,004.86
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,882,595.98	0.00	0.00	3,882,595.98
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,882,595.98

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

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,200,583.95	0.00		11,200,583.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	5,694,973.09	0.00		5,694,973.09
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,750,941.54	0.00		10,750,941.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	213,500.27	0.00		213,500.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	791,810.58	0.00		791,810.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	28,651,809.43	0.00	0.00	28,651,809.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,815,428.31	0.00		1,815,428.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,719,110.55								2,719,110.55
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,815,428.31	0.00	0.00	1,815,428.31
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	30,467,237.74	0.00	0.00	30,467,237.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									30,467,237.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,321,000.86	0.00		3,321,000.86
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,277,656.25	0.00		2,277,656.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,038,749.91	0.00		3,038,749.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	183,416.29	0.00		183,416.29
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,491.33	0.00		17,491.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,838,314.64	0.00	0.00	8,838,314.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,838,314.64	0.00	0.00	8,838,314.64

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

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,329,055.24
	TOTAL COSTS									23,167,369.88

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

20 65243 0000000
Report SEMB
E8A2ZNC1HC(2023-24)

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

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

If (b) is greater than (a).

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

(c)

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

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

0.00 (f)

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

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2024-25

39,144,706.00

1,424,244.00

37,720,462.00

37,720,462.00

Budgeted
Amounts

FY 2024-25

39,144,706.00

1,424,244.00

37,720,462.00

37,720,462.00

1,743.00

21,641.11

Column B

Actual
Expenditures
Comparison
Year
FY 2023-24

32,121,348.00

0.00

32,121,348.00

0.00

0.00

32,121,348.00

Comparison
Year

FY 2023-24

18,939.47

0.00

18,939.47

0.00

0.00

18,939.47

1,696.00

11.17

Column C

Difference
(A - B)

5,599,114.00

Difference

21,629.95

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

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Special Education Maintenance of Effort
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E8A2ZNC1HC(2023-24)

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B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	29,960,762.00	24,952,004.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,952,004.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,960,762.00	24,952,004.00	5,008,758.00
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				
		Budget	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	29,960,762.00	14,712.27	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		14,712.27	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,960,762.00	14,712.27	
	b. Special education unduplicated pupil count	1,743.00	1,696.00	
	c. Per capita local expenditures (B2a/B2b)	17,189.19	8.67	17,180.52
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.				

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