

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING: SEPTEMBER 12, 2024**

Mission Statement

Pacific Grove Unified School District, in partnership with the community and with a focus on equity, will challenge every student by providing a quality instructional program in a positive, safe, and stimulating environment. The District will meet the diverse needs of all students by ensuring exceptional learning opportunities to acquire and apply the knowledge and skills that develop the insight and character necessary for a productive and rewarding life.

DATE: September 12, 2024

TIME: 6:30 PM Open Session

LOCATION: IN PERSON

Pacific Grove Unified School District Office
435 Hillcrest Avenue
Pacific Grove, CA 93950

Trustees:

Brian Swanson, President
Dr. Elliott Hazen, Clerk
Carolyn Swanson
Jennifer McNary
Laura Ottmar

Administration:

Superintendent Dr. Linda Adamson
Assistant Superintendent Joshua Jorn

Student Representative(s):

William Powley

VIRTUAL ZOOM MEETING

<https://pgusd.zoom.us/j/84426273212?pwd=c6GnUJ9Y4Yx6ugazeafSUgleVlu1jB.1>

Meeting ID: 844 2627 3212

Passcode: 829473

One tap mobile +16699006833,,81793111121#,,,,*717431# US (San Jose)

+16694449171,,81793111121#,,,,*717431# US

Find your local number: <https://pgusd.zoom.us/u/kdsFvgImWk>

The Board of Education welcomes you to its meetings, which are regularly scheduled for the first and third Thursdays of the month. Regular Board Meetings shall be adjourned by 10:00 PM, unless extended to a specific time determined by a majority of the Board. This meeting may be extended no more than once and may be adjourned to a later date. Individuals who require accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date.

Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 435 Hillcrest Avenue, Pacific Grove during normal business hours.

AGENDA AND ORDER OF BUSINESS

I. OPENING BUSINESS

A. Call to Order

B. Land Acknowledgement

Good evening; As we begin this meeting, it's important to pay respect to and acknowledge that we are on the traditional land of the **Ohlone, Costanoan & Esselen** people and additionally pay respect to elders both past and present.

C. Roll Call

D. Adoption of Agenda

E. Pledge of Allegiance

- Public Comment:

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING: SEPTEMBER 12, 2024**

- Board Discussion:
- Move: _____ Second: _____ Vote: _____

II. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

- A. Out of County/Overnight Activities **4**
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Out of County and/or Overnight Activities.
- B. Ratification – Out of County or Overnight Activities **7**
 Recommendation: (Joshua Jorn, Assistant Superintendent) The Administration recommends that the Board review and ratify the Out of County and/or Overnight Activities.
- C. Warrant Schedule 671 **11**
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve Warrant Schedule 670.
- Public Comment:
 - Board Discussion:
 - Move: _____ Second: _____ Vote: _____

III. ACTION/DISCUSSION

- A. Approval: 2023-24 Unaudited Actuals Financial Report **13**
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Audited Actuals Financial Report for the 2023-24 fiscal year.
- Public Comment:
 - Board Discussion:
 - Move: _____ Second: _____ Vote: _____
- B. Adoption: Resolution No. 1138 – Gann Limit Calculations **151**
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board adopt Resolution No. 1138 for the Gann Limit calculations for the 2023-24 actuals and the 2024-25 adopted budget.
- Public Comment:
 - Board Discussion:
 - Move: _____ Second: _____ Vote: _____
- C. Proposed Board Calendar **153**

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING: SEPTEMBER 12, 2024**

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

- Public Comment:
- Board Discussion:
- Move: _____ Second: _____ Vote: _____

IV. ADJOURNMENT

Next regular Board Meeting: October 3, 2024

Next special Board Meeting: October 24, 2024

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Out of County or Overnight Activities

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent

RECOMMENDATION:

The District Administration recommends that the Board review and approve the Out of County or Overnight request.

BACKGROUND:

Board Policy 6153 requires prior approval of all school sponsored trips. Out of County/State or overnight trips require Board approval. Other trips may be approved by the Superintendent or designee.

INFORMATION:

The attached list identifies overnight/Out of County/State trip(s) being proposed by school sites at this time.

FISCAL IMPACT:

The request has an identified cost and associated source of funds. These activities expose the District to increased liability with a resulting potential for financial impact.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
2024-25 OUT OF COUNTY OR OVERNIGHT ACTIVITIES

<u>Date(s)</u>	<u>Destination</u>	<u>Student/ Class/ Activity</u>	<u>Transportation</u>	<u>Cost</u>	<u>Funding Source</u>
10/8/2024	Ridgemark Golf Course Hollister, CA	PGHS Girls Golf Team Golf Match	District Van	\$ -	na

PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: October 8th, 2024 Day of Activity: Tuesday

Activity Name/ Location: Girls Golf Match @ Hollister Address: 3800 Airline Hwy, Hollister, CA 95023

City: Hollister County: San Benito

School: Pacific Grove High School Teacher/ Class or Club: John Martine/ Girls Golf Team Grade: 9-12

School Departure Time: 1:30 p.m. Pickup Time from Place of Activity: 7:00 p.m.

Name(s) of Employee(s) Accompanying Students: John Martine

Number of Adults: 1 Number of Students: 6
(Total Chaperones)

Description of Activity/ Educational Objective: Girls Golf Match at Hollister High School

List All Stops: Ridgemark Golf Club

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. Yes _____ (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van
(Board Regulation 3541.1 requirements will be complied with when using private autos: JM (Teacher/ Coach/Advisors Initials)
John Martine)

Name(s) of Auto Drivers (subject to change): _____
(x) Form-OCA-1 Release of Driver Record Information is on file with the District on file
(x) Form-OCA-2 Personal Automobile Information is on file with the District on file
(x) Fingerprint clearance is on file with the District Cleared

Requested By: John Martine John Martine Date: 08/28/2024
Employee Signature (accompanying students) *(Printed Name)*

Administrative Approval/Principal: Greg O'Meara Date: 09/03/2024

Substitute Required: Yes # of Days _____ Account Code (for sub): _____

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ _____ = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: () Students () Club () PG Pride () Other _____

Account Code: N/A

TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: _____ Transportation Available: _____

Transportation Type: () School Bus () Charter

Approved by Transportation Supervisor: _____ Date: _____

Approved by Assistant Superintendent: _____ Date: _____

Board Approval: _____ Date of Board Approval: _____

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Ratification – Out of County or Overnight Activities

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent

RECOMMENDATION:

The District Administration recommends that the Board review and ratify the Out of County or Overnight request.

BACKGROUND:

Board Policy 6153 requires prior approval of all school sponsored trips. Out of County/State or overnight trips require Board approval. Other trips may be approved by the Superintendent or designee.

INFORMATION:

The attached list identifies overnight/Out of County/State trip(s) being proposed by school sites at this time.

FISCAL IMPACT:

The request has an identified cost and associated source of funds. These activities expose the District to increased liability with a resulting potential for financial impact.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
2024-25 OUT OF COUNTY OR OVERNIGHT ACTIVITIES**

<u>Date(s)</u>	<u>Destination</u>	<u>Student/ Class/ Activity</u>	<u>Transportation</u>	<u>Cost</u>	<u>Funding Source</u>
9/10/2024 <i>Ratification</i>	Gizditch Ranch Watsonville, CA	Robert Down 2nd Grade Classes Field Trip	School Bus	\$ 418.75	Walk with Pride Funds
9/12/2024 <i>Ratification</i>	Bug Barn Santa Cruz Fair Watsonville, CA	Adult School Field Trip	District Van	\$ -	na

PACIFIC GROVE UNIFIED SCHOOL DISTRICT REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: September 10, 2024 Day of Activity: Tuesday

Activity Name/ Location: Gizdich Ranch Address: 55 Peckham Rd, Watsonville, CA 95076

City: Watsonville County: Santa Cruz

School: Robert Down Teacher/ Class or Club: Second Grade Grade: 2

School Departure Time: 8:50 a.m. Pickup Time from Place of Activity: 1:00 p.m.

Name(s) of Employee(s) Accompanying Students: Johnson, Gilmore, Darnell

Number of Adults: 7 Number of Students: 61
(Chaperones)

Description of Activity/ Educational Objective: We will study farm to table concepts by picking apples and making juice.

List All Stops: Gizdich Ranch

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. DJ (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus
(Board Regulation 3541.1 requirements will be complied with when using private autos: DJ (Teacher/ Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): _____
() Form-OCA-1 Release of Driver Record Information is on file with the District _____
() Form-OCA-2 Personal Automobile Information is on file with the District _____
() Fingerprint clearance is on file with the District _____

Requested By: Denise Johnson Denise Johnson Date: 08/02/2024
Employee Signature (accompanying students) *(Printed Name)*

Administrative Approval/Principal: Emily Tsai Brownfield Date: 09/04/2024

Substitute Required: No # of Days _____ Account Code (for sub): _____

Cost of Activity: \$ _____ + Cost of Transportation: \$ 418.75 + Cost of Substitute: \$ _____ = Total Cost (Est): \$ 418.75

Funds to be charged for all activity expenses: () Students () Club () PG Pride () Other _____

Account Code: 01-9002-0-1110-1000-5710-00-002-7450-0720

TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: 08/05/2024 Transportation Available: Yes

Transportation Type: (x) School Bus () Charter

Approved by Transportation Supervisor: Jon Anderson Date: 09/03/2024

Approved by Assistant Superintendent: _____ Date: _____

Board Approval: _____ Date of Board Approval: _____

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted AT FOUR (4) WEEKS PRIOR TO THE EVENT. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 9.12.2024 Day of Activity: Thursday

Activity Name/ Location: Bug Barn at Santa Cruz Fair Address: 2601 E Lake Ave

City: Watsonville, CA County: Santa Cruz

School: Adult School Teacher/ Class or Club: IPP Grade: AWD

School Departure Time: 10 a.m. Pickup Time from Place of Activity: 4:00 p.m.

Name(s) of Employee(s) Accompanying Students: Zehunna "Z" Szeszowicki, Maria Aranalopez

Number of Adults: 2 (Chaperones) Number of Students: 6

Description of Activity/ Educational Objective: Volunteering as docents to inspire insect conservation in agriculture

List All Stops: Pacific Grove Adult School, Santa Cruz County Fairgrounds Office, Santa Cruz County Fair parking

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. ZS (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van** (Board Regulation 3541.1 requirements will be complied with when using private autos: ZS (Teacher/ Coach/Advisors Initials) Zehunna "Z" Szeszowicki

Name(s) of Auto Drivers (subject to change): (X) Form-OCA-1 Release of Driver Record Information is on file with the District on file (X) Form-OCA-2 Personal Automobile Information is on file with the District on file () Fingerprint clearance is on file with the District on file

Requested By: Zehunna (Employee Signature (accompanying students)) Zehunna "Z" Szeszowicki (Printed Name) Date: 09/06/2024

Administrative Approval/Principal: Barbara J Martinez Date: 09/05/2024

Substitute Required: No # of Days Account Code (for sub):

Cost of Activity: \$0 + Cost of Transportation: \$ + Cost of Substitute: \$ = Total Cost (Est): \$0.00

Funds to be charged for all activity expenses: () Students () Club () PG Pride () Other

Account Code:

TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: Transportation Available:

Transportation Type: () School Bus () Charter

Approved by Transportation Supervisor: Date:

Approved by Assistant Superintendent: Date:

Board Approval: Date of Board Approval:

- | | |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement | <input checked="" type="checkbox"/> Consent |
| <input type="checkbox"/> Health and Safety of Students and Schools | <input type="checkbox"/> Action/Discussion |
| <input type="checkbox"/> Credibility and Communication | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing |

SUBJECT: Warrant Schedule 671

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve the Warrant schedule 671.

The attached listing of warrants identifies payments made by the District during the noted time period from August 01, 2024 through August 31, 2024.

INFORMATION:

Prior to the issuance of the warrants, District procedures have been followed to ensure the appropriateness of the item(s) purchased, the correctness of the amount to be paid, and the funds were available within the appropriate budget. All necessary site, department, and district authorizations have been obtained.

Please note a full copy of the warrants are available by request.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

671

August 2024

WARRANTS - PAYROLL

Certificated	Manual	08/05/24	\$	-
	Supp	08/09/24	\$	74,322.72
	Manual	08/15/24	\$	-
	Regular	08/30/24	\$	1,917,636.48
<u>Total Certificated</u>			\$	<u>1,991,959.20</u>
Classified	Manual	08/05/24	\$	-
	Supp	08/09/24	\$	53,013.10
	Manual	08/15/24	\$	-
	ETC	-	\$	-
	Regular	08/30/24	\$	847,114.21
<u>Total Classified</u>			\$	<u>900,127.31</u>
Other	Manual	08/05/24	\$	-
	Supp	08/09/24	\$	6,347.00
	Manual	08/15/24	\$	-
	Regular	08/30/24	\$	-
<u>Total Other</u>			\$	<u>6,347.00</u>
<u>TOTAL PAYROLL</u>			\$	<u>2,898,433.51</u>

WARRANTS - ACCOUNTS PAYABLE

Checks	V-Card Payment			
12857967-12857980	04600000684-	08/01/24	\$	51,218.87
12859100-12859136	04600000685-04600000687	08/08/24	\$	324,281.11
12860466-12860511	04600000688-04600000691	08/13/24	\$	312,034.75
12861771-12861806	04600000692-	08/22/24	\$	1,066,168.28
12863612-12863659	04600000693-04600000695	08/29/24	\$	2,734,609.09
<u>TOTAL ACCOUNTS PAYABLE</u>			\$	<u>4,488,312.10</u>

- | | |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement | <input type="checkbox"/> Consent |
| <input type="checkbox"/> Health and Safety of Students and Schools | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing |

SUBJECT: Approval of the 2023-24 Unaudited Actuals Financial Report

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve the Unaudited Actuals Financial Report for the 2023-24 fiscal year.

BACKGROUND:

Following the close of each fiscal year, the District Business Services Department prepares the Unaudited Actuals Financial Report. This report reflects the final posting of all revenues, expenditures, transfers and ending fund balances for the year just ended.

This is the final District's financial statements prior to having the reports audited by the independent auditors. Following Board approval, the Unaudited Actuals Financial Report will be submitted to the Monterey County Office of Education for their review and will be made available to the public on the District website at www.pgusd.org

INFORMATION:

The attached Standardized Account Code Structure (SACS) reports show the financial activities for each of the District's funds with some major highlights:

Fund 1 – The Combined (Unrestricted and Restricted) General Fund posted total revenues of \$46,745,613 and total expenditures of \$47,050,383 including Interfund Transfers Out, resulting in a *net operating deficit of \$704,770 (which includes Transfers Out to Other Funds 14 & 40)*.

<u>Name</u>	<u>Operating Surplus/(Deficit)</u>	<u>Ending Fund Balance</u>
<i>Unrestricted</i> General Fund	\$ (400,000)	\$ 5,759,205
<i>Restricted</i> General Fund	\$ (304,770)	\$ 3,459,861
<i>Combined General Fund</i>	\$ 704,770	\$ 9,219,067

The District met its 3.0% minimum reserve, and has a total (Unrestricted/Restricted) reserve of 11.1%.

Fund 11 – The Adult Education Fund posted total revenues of \$2,938,235 for programs & services directly supported by the District, and total expenditures of \$2,872,735. The operating surplus was \$65,000 for 2023-24, and an ending Fund Balance of \$2,757,494.

Note: Adult Education in 2024-25 will increase expenditures in Object 4000's, 5000's due to the planning for additional housing of the program due to growth.

Fund 12 – The Child Development Fund accounts for all the child development financial activities including the two primary programs - State Preschool and the Before-and-After-School-Recreation-Program (BASRP).

The Child Development Fund posted total revenues of \$500,309 for programs & services, and total expenditures of \$437,698. The operating surplus was \$62,611 for 2023-24, and an ending Fund Balance of \$199,990.

Fund 13 – The Cafeteria Fund posted revenues of \$1,666,690 and expenditures of \$1,326,760, resulting in an operating surplus for 2023-24 of \$339,930. Fund 13 has an ending Fund Balance of \$1,177,570.

Fund 14 – The Deferred Maintenance Fund posted revenues of \$16,656. The total expenditures were \$69,481 resulting in an operating deficit of \$52,825. Fund 14 has an ending Fund Balance of \$536,990.

Note: Deferred Maintenance will continue to receive a General Fund Contribution of \$200,000 to build net positive cash flow for projects that had been previously deferred.

Fund 20 – There was no transfer of funds from the General Fund to the Postemployment Benefits Fund in 2023-24. This Fund can be used for additional funding for the unfunded liability of future retiree benefits in addition to the pay-as-you-go amount budgeted in the General Fund. The ending balance is \$6,538.

Fund 21 – The Building Fund accounts for all revenues and expenditures related to the Measure A (Education Technology) Bond and the Measure D (Facilities Bond) Bond.

The Building Fund posted total revenues of \$263,981 (interest), the release of Series B \$6,347,442 for combined revenue of \$6,611,423 for 2023-24. Total expenditures for this fund was \$7,666,163, which generated an operating deficit of \$1,054,740 in 2023-24. Fund 21 had an ending Fund Balance of \$2,418,290.

Note: PGUSD will issue Measure D, Series C in October of 2024 to meet 2024-25 projected expenditures.

Fund 25 – The Developed Fee (Capital Fund) accounts for all revenues derived from PGUSD levying of Developer Fees. No expenditure plan has been developed for Fund 25 and will remain a revenue location for Capital Outlay until further Board direction.

The Developed Fee (Capital Fund) posted total revenues of \$36,528 for 2023-24 which was its first year of established Fund activity. No expenditures were realized in 2023-24 and no expenditures are planned for 2024-25 until further direction from the Board.

Fund 40 – The Capital Outlay Projects Fund accounts for all revenues derived from the lease at the David Avenue campus, and all collected facility use fees, totaling \$330,426. Fund 40 had total expenditures in 2023-24 of \$447,171. The operating deficit was \$116,745, and an ending Fund Balance of \$865,535.

Note: Capital Outlay Projects Fund will continue to receive a General Fund Contribution of \$200,000 to build net positive cash flow for capital projects that had been previously deferred.

Fund 51 – The Bond Interest and Redemption Fund accounts for all principal and interest derived from general obligation bond sales, totaling \$5,053,427. Fund 51 had total expenditures in 2023-24 of \$5,598,307 which was simply the Transfer Out to Fund 21 for Measure A and D Projects. The operating surplus was \$74,952, and an ending Fund Balance of \$5,038,192.

FISCAL IMPACT:

Approval of this report has no fiscal impact

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	38,000,457.10	0.00	38,000,457.10	38,715,228.00	0.00	38,715,228.00	1.9%
2) Federal Revenue		8100-8299	0.00	1,047,260.08	1,047,260.08	0.00	649,268.67	649,268.67	-38.0%
3) Other State Revenue		8300-8599	496,109.60	3,620,878.11	4,116,987.71	501,622.00	3,046,620.56	3,548,242.56	-13.8%
4) Other Local Revenue		8600-8799	1,135,390.02	2,445,518.24	3,580,908.26	1,330,529.00	1,502,704.00	2,833,233.00	-20.9%
5) TOTAL, REVENUES			39,631,956.72	7,113,656.43	46,745,613.15	40,547,379.00	5,198,593.23	45,745,972.23	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,158,675.26	4,106,125.67	20,264,800.93	16,489,321.26	3,342,027.38	19,831,348.64	-2.1%
2) Classified Salaries		2000-2999	5,572,866.25	3,528,768.11	9,101,634.36	5,996,973.86	3,118,258.23	9,115,232.09	0.1%
3) Employee Benefits		3000-3999	7,260,570.79	4,223,179.24	11,483,750.03	7,331,906.63	4,192,502.81	11,524,409.44	0.4%
4) Books and Supplies		4000-4999	622,405.95	617,391.73	1,239,797.68	526,290.12	575,102.58	1,101,392.70	-11.2%
5) Services and Other Operating Expenditures		5000-5999	3,447,471.87	1,359,577.58	4,807,049.45	2,712,243.66	1,634,549.62	4,346,793.28	-9.6%
6) Capital Outlay		6000-6999	13,672.95	103,189.65	116,862.60	0.00	28,385.73	28,385.73	-75.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45.00	165,666.15	165,711.15	0.00	82,000.00	82,000.00	-50.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(317,093.78)	187,870.90	(129,222.88)	(46,384.67)	46,384.67	0.00	-100.0%
9) TOTAL, EXPENDITURES			32,758,614.29	14,291,769.03	47,050,383.32	33,010,350.86	13,019,211.02	46,029,561.88	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,873,342.43	(7,178,112.60)	(304,770.17)	7,537,028.14	(7,820,617.79)	(283,589.65)	-6.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,939,824.00)	6,939,824.00	0.00	(7,985,201.67)	7,985,201.67	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,339,824.00)	6,939,824.00	(400,000.00)	(8,385,201.67)	7,985,201.67	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(466,481.57)	(238,288.60)	(704,770.17)	(848,173.53)	164,583.88	(683,589.65)	-3.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,759,205.92	3,459,861.51	9,219,067.43	5,460,266.32	3,286,819.27	8,747,085.59	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,759,205.92	3,459,861.51	9,219,067.43	5,460,266.32	3,286,819.27	8,747,085.59	-5.1%
d) Other Restatements		9795	167,541.97	65,246.36	232,788.33	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,926,747.89	3,525,107.87	9,451,855.76	5,460,266.32	3,286,819.27	8,747,085.59	-7.5%
2) Ending Balance, June 30 (E + F1e)			5,460,266.32	3,286,819.27	8,747,085.59	4,612,092.79	3,451,403.15	8,063,495.94	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,990.00	0.00	2,990.00	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	3,286,819.27	3,286,819.27	0.00	3,466,273.38	3,466,273.38	5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,952,276.32	0.00	3,952,276.32	3,107,092.79	0.00	3,107,092.79	-21.4%
Property Tax Reserve	0000	9780	177,043.00		177,043.00			0.00	
Deferred Maintenance Reserve	0000	9780	276,846.00		276,846.00			0.00	
STRS/PERS Reserve	0000	9780	103,897.00		103,897.00			0.00	
Basic Aid Reserve	0000	9780	3,317,038.82		3,317,038.82			0.00	
Lottery Unrestricted/Utilities	1100	9780	76,826.39		76,826.39			0.00	
Basic Aid Reserve	1400	9780	625.11		625.11			0.00	
Property Tax Reserve	0000	9780			0.00	165,270.00		165,270.00	
Deferred Maintenance Reserve	0000	9780			0.00	276,846.00		276,846.00	
STRS/PERS Reserve	0000	9780			0.00	103,896.91		103,896.91	
Basic Aid Reserve	0000	9780			0.00	2,450,254.26		2,450,254.26	
Change to Ending Balance Adjusted due to Prior Year Expenditures	0000	9780			0.00	(50,753.62)		(50,753.62)	
Lottery Unrestricted/Utilities	1100	9780			0.00	124,172.39		124,172.39	
Basic Aid Reserve	1400	9780			0.00	37,406.85		37,406.85	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(14,870.23)	(14,870.23)	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,705,378.63	2,332,824.77	9,038,203.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	(57,536.98)	0.00	(57,536.98)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
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	280,831.38	1,365,495.77	1,646,327.15				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	132,281.88	0.00	132,281.88				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	2,990.00	0.00	2,990.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,068,944.91	3,698,320.54	10,767,265.45				
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	1,321,623.82	363,721.54	1,685,345.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	234,924.15	0.00	234,924.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	52,130.62	47,779.73	99,910.35				
6) TOTAL, LIABILITIES			1,608,678.59	411,501.27	2,020,179.86				
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)			5,460,266.32	3,286,819.27	8,747,085.59				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,505,460.00	0.00	2,505,460.00	2,505,456.00	0.00	2,505,456.00	0.0%
Education Protection Account State Aid - Current Year		8012	335,716.00	0.00	335,716.00	321,554.00	0.00	321,554.00	-4.2%
State Aid - Prior Years		8019	(13,441.00)	0.00	(13,441.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	115,941.46	0.00	115,941.46	124,844.00	0.00	124,844.00	7.7%
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	33,249,929.57	0.00	33,249,929.57	34,347,483.00	0.00	34,347,483.00	3.3%
Unsecured Roll Taxes		8042	1,576,590.08	0.00	1,576,590.08	1,792,291.00	0.00	1,792,291.00	13.7%
Prior Years' Taxes		8043	352,063.64	0.00	352,063.64	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	114,112.50	0.00	114,112.50	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,236,372.25	0.00	38,236,372.25	39,091,628.00	0.00	39,091,628.00	2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(223,588.15)		(223,588.15)	(358,831.00)		(358,831.00)	60.5%
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	(12,327.00)	0.00	(12,327.00)	(17,569.00)	0.00	(17,569.00)	42.5%
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			38,000,457.10	0.00	38,000,457.10	38,715,228.00	0.00	38,715,228.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Entitlement		8181	0.00	419,199.28	419,199.28	0.00	404,379.66	404,379.66	-3.5%
Special Education Discretionary Grants		8182	0.00	25,518.41	25,518.41	0.00	22,053.52	22,053.52	-13.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		164,037.00	164,037.00		149,266.00	149,266.00	-9.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		39,620.00	39,620.00		35,758.49	35,758.49	-9.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		12,599.00	12,599.00		12,357.00	12,357.00	-1.9%
Career and Technical Education	3500-3599	8290		32,714.10	32,714.10		25,454.00	25,454.00	-22.2%
All Other Federal Revenue	All Other	8290	0.00	353,572.29	353,572.29	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,047,260.08	1,047,260.08	0.00	649,268.67	649,268.67	-38.0%
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	7,142.00	7,142.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	75,646.00	0.00	75,646.00	79,000.00	0.00	79,000.00	4.4%
Lottery - Unrestricted and Instructional Materials		8560	346,573.90	167,065.60	513,639.50	301,240.00	118,724.00	419,964.00	-18.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		100,962.01	100,962.01		116,583.00	116,583.00	15.5%
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	73,889.70	3,345,708.50	3,419,598.20	121,382.00	2,811,313.56	2,932,695.56	-14.2%
TOTAL, OTHER STATE REVENUE			496,109.60	3,620,878.11	4,116,987.71	501,622.00	3,046,620.56	3,548,242.56	-13.8%
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		0.00	0.00	0.00	332,971.00	0.00	332,971.00	New
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	388,847.45	(2.06)	388,845.39	248,741.00	20.00	248,761.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	149,571.02	0.00	149,571.02	227,987.00	0.00	227,987.00	52.4%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	2,820.00	0.00	2,820.00	15,000.00	0.00	15,000.00	431.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	36,986.79	36,986.79	0.00	0.00	0.00	-100.0%
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	594,151.55	442,926.79	1,037,078.34	505,830.00	235,000.00	740,830.00	-28.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,965,606.72	1,965,606.72		1,267,684.00	1,267,684.00	-35.5%
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			1,135,390.02	2,445,518.24	3,580,908.26	1,330,529.00	1,502,704.00	2,833,233.00	-20.9%
TOTAL, REVENUES			39,631,956.72	7,113,656.43	46,745,613.15	40,547,379.00	5,198,593.23	45,745,972.23	-2.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,149,849.70	2,654,674.14	15,804,523.84	13,351,891.16	2,234,099.91	15,585,991.07	-1.4%
Certificated Pupil Support Salaries		1200	973,720.97	845,023.67	1,818,744.64	1,015,804.13	901,191.52	1,916,995.65	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,826,198.59	244,243.55	2,070,442.14	1,812,566.97	206,735.95	2,019,302.92	-2.5%
Other Certificated Salaries		1900	208,906.00	362,184.31	571,090.31	309,059.00	0.00	309,059.00	-45.9%
TOTAL, CERTIFICATED SALARIES			16,158,675.26	4,106,125.67	20,264,800.93	16,489,321.26	3,342,027.38	19,831,348.64	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	794,764.82	2,019,121.61	2,813,886.43	806,219.08	1,868,522.02	2,674,741.10	-4.9%
Classified Support Salaries		2200	1,680,649.89	593,614.82	2,274,264.71	1,689,953.83	585,602.83	2,275,556.66	0.1%
Classified Supervisors' and Administrators' Salaries		2300	689,727.19	170,202.00	859,929.19	587,853.66	174,432.62	762,286.28	-11.4%
Clerical, Technical and Office Salaries		2400	2,012,260.22	86,355.93	2,098,616.15	2,113,885.09	87,381.29	2,201,266.38	4.9%
Other Classified Salaries		2900	395,464.13	659,473.75	1,054,937.88	799,062.20	402,319.47	1,201,381.67	13.9%
TOTAL, CLASSIFIED SALARIES			5,572,866.25	3,528,768.11	9,101,634.36	5,996,973.86	3,118,258.23	9,115,232.09	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,955,939.40	2,578,975.80	5,534,915.20	3,012,916.84	2,565,795.27	5,578,712.11	0.8%
PERS		3201-3202	1,395,858.98	865,071.75	2,260,930.73	1,740,022.28	816,051.66	2,556,073.94	13.1%
OASDI/Medicare/Alternative		3301-3302	669,143.19	313,402.23	982,545.42	804,145.22	278,737.66	1,082,882.88	10.2%
Health and Welfare Benefits		3401-3402	876,389.72	323,027.30	1,199,417.02	1,183,444.04	365,102.60	1,548,546.64	29.1%
Unemployment Insurance		3501-3502	11,019.66	3,753.09	14,772.75	13,580.47	3,235.72	16,816.19	13.8%
Workers' Compensation		3601-3602	388,094.26	135,623.26	523,717.52	556,627.74	160,346.02	716,973.76	36.9%
OPEB, Allocated		3701-3702	945,028.00	0.00	945,028.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,097.58	3,325.81	22,423.39	21,170.04	3,233.88	24,403.92	8.8%
TOTAL, EMPLOYEE BENEFITS			7,260,570.79	4,223,179.24	11,483,750.03	7,331,906.63	4,192,502.81	11,524,409.44	0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	163,186.46	133,043.98	296,230.44	190,000.00	155,496.36	345,496.36	16.6%
Books and Other Reference Materials		4200	18,453.46	4,770.91	23,224.37	10,000.00	5,000.00	15,000.00	-35.4%
Materials and Supplies		4300	404,476.25	356,889.36	761,365.61	300,790.12	365,780.33	666,570.45	-12.5%
Noncapitalized Equipment		4400	36,289.78	122,687.48	158,977.26	25,500.00	48,825.89	74,325.89	-53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			622,405.95	617,391.73	1,239,797.68	526,290.12	575,102.58	1,101,392.70	-11.2%

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)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,482.99	54,371.80	105,854.79	82,320.00	58,021.17	140,341.17	32.6%
Dues and Memberships		5300	42,277.82	0.00	42,277.82	46,640.00	0.00	46,640.00	10.3%
Insurance		5400 - 5450	243,584.58	0.00	243,584.58	295,500.00	0.00	295,500.00	21.3%
Operations and Housekeeping Services		5500	1,273,923.32	0.00	1,273,923.32	1,139,217.98	0.00	1,139,217.98	-10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,164.26	46,345.81	141,510.07	95,060.00	89,039.14	184,099.14	30.1%
Transfers of Direct Costs		5710	(7,337.26)	7,337.26	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,662,935.70	1,249,625.96	2,912,561.66	968,179.08	1,485,605.91	2,453,784.99	-15.8%
Communications		5900	85,440.46	1,896.75	87,337.21	85,326.60	1,883.40	87,210.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,447,471.87	1,359,577.58	4,807,049.45	2,712,243.66	1,634,549.62	4,346,793.28	-9.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	13,672.95	103,189.65	116,862.60	0.00	28,385.73	28,385.73	-75.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,672.95	103,189.65	116,862.60	0.00	28,385.73	28,385.73	-75.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	45.00	165,666.15	165,711.15	0.00	82,000.00	82,000.00	-50.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			45.00	165,666.15	165,711.15	0.00	82,000.00	82,000.00	-50.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(187,870.90)	187,870.90	0.00	(46,384.67)	46,384.67	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(129,222.88)	0.00	(129,222.88)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(317,093.78)	187,870.90	(129,222.88)	(46,384.67)	46,384.67	0.00	-100.0%
TOTAL, EXPENDITURES			32,758,614.29	14,291,769.03	47,050,383.32	33,010,350.86	13,019,211.02	46,029,561.88	-2.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,939,824.00)	6,939,824.00	0.00	(7,985,201.67)	7,985,201.67	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			(6,939,824.00)	6,939,824.00	0.00	(7,985,201.67)	7,985,201.67	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,339,824.00)	6,939,824.00	(400,000.00)	(8,385,201.67)	7,985,201.67	(400,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	38,000,457.10	0.00	38,000,457.10	38,715,228.00	0.00	38,715,228.00	1.9%
2) Federal Revenue		8100-8299	0.00	1,047,260.08	1,047,260.08	0.00	649,268.67	649,268.67	-38.0%
3) Other State Revenue		8300-8599	496,109.60	3,620,878.11	4,116,987.71	501,622.00	3,046,620.56	3,548,242.56	-13.8%
4) Other Local Revenue		8600-8799	1,135,390.02	2,445,518.24	3,580,908.26	1,330,529.00	1,502,704.00	2,833,233.00	-20.9%
5) TOTAL, REVENUES			39,631,956.72	7,113,656.43	46,745,613.15	40,547,379.00	5,198,593.23	45,745,972.23	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	18,921,327.59	8,638,919.36	27,560,246.95	18,777,464.96	8,255,618.40	27,033,083.36	-1.9%
2) Instruction - Related Services		2000-2999	3,987,149.27	1,028,332.85	5,015,482.12	4,023,170.36	338,016.21	4,361,186.57	-13.0%
3) Pupil Services		3000-3999	1,696,613.61	2,488,088.52	4,184,702.13	2,538,409.39	2,572,463.89	5,110,873.28	22.1%
4) Ancillary Services		4000-4999	477,763.58	52,933.40	530,696.98	761,681.73	27,278.00	788,959.73	48.7%
5) Community Services		5000-5999	0.00	255,462.05	255,462.05	0.00	174,156.25	174,156.25	-31.8%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	4,184,826.66	253,072.74	4,437,899.40	3,805,403.39	101,038.67	3,906,442.06	-12.0%
8) Plant Services		8000-8999	3,222,688.58	1,409,293.96	4,631,982.54	2,964,221.03	1,468,639.60	4,432,860.63	-4.3%
9) Other Outgo		9000-9999 Except 7600-7699	268,245.00	165,666.15	433,911.15	140,000.00	82,000.00	222,000.00	-48.8%
10) TOTAL, EXPENDITURES			32,758,614.29	14,291,769.03	47,050,383.32	33,010,350.86	13,019,211.02	46,029,561.88	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,873,342.43	(7,178,112.60)	(304,770.17)	7,537,028.14	(7,820,617.79)	(283,589.65)	-6.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,939,824.00)	6,939,824.00	0.00	(7,985,201.67)	7,985,201.67	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,339,824.00)	6,939,824.00	(400,000.00)	(8,385,201.67)	7,985,201.67	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,481.57)	(238,288.60)	(704,770.17)	(848,173.53)	164,583.88	(683,589.65)	-3.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,759,205.92	3,459,861.51	9,219,067.43	5,460,266.32	3,286,819.27	8,747,085.59	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,759,205.92	3,459,861.51	9,219,067.43	5,460,266.32	3,286,819.27	8,747,085.59	-5.1%
d) Other Restatements		9795	167,541.97	65,246.36	232,788.33	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,926,747.89	3,525,107.87	9,451,855.76	5,460,266.32	3,286,819.27	8,747,085.59	-7.5%
2) Ending Balance, June 30 (E + F1e)			5,460,266.32	3,286,819.27	8,747,085.59	4,612,092.79	3,451,403.15	8,063,495.94	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,990.00	0.00	2,990.00	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	3,286,819.27	3,286,819.27	0.00	3,466,273.38	3,466,273.38	5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,952,276.32	0.00	3,952,276.32	3,107,092.79	0.00	3,107,092.79	-21.4%
Property Tax Reserve		0000 9780	177,043.00		177,043.00			0.00	
Deferred Maintenance Reserve		0000 9780	276,846.00		276,846.00			0.00	
STRS/PERS Reserve		0000 9780	103,897.00		103,897.00			0.00	
Basic Aid Reserve		0000 9780	3,317,038.82		3,317,038.82			0.00	
Lottery Unrestricted/Utilities		1100 9780	76,826.39		76,826.39			0.00	
Basic Aid Reserve		1400 9780	625.11		625.11			0.00	
Property Tax Reserve		0000 9780			0.00	165,270.00		165,270.00	
Deferred Maintenance Reserve		0000 9780			0.00	276,846.00		276,846.00	
STRS/PERS Reserve		0000 9780			0.00	103,896.91		103,896.91	
Basic Aid Reserve		0000 9780			0.00	2,450,254.26		2,450,254.26	
Change to Ending Balance Adjusted due to Prior Year Expenditures		0000 9780			0.00	(50,753.62)		(50,753.62)	
Lottery Unrestricted/Utilities		1100 9780			0.00	124,172.39		124,172.39	
Basic Aid Reserve		1400 9780			0.00	37,406.85		37,406.85	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(14,870.23)	(14,870.23)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	41,592.41	157,236.16
6266	Educator Effectiveness, FY 2021-22	9,878.35	0.00
6300	Lottery: Instructional Materials	152,784.03	112,972.03
6500	Special Education	203,850.90	203,850.90
6512	Special Ed: Mental Health Services	55,601.71	55,601.71
6546	Mental Health-Related Services	2,843.37	12,843.37
6547	Special Education Early Intervention Preschool Grant	195,075.95	438,091.62
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	704,793.46	704,793.46
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	223,066.00	223,066.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	299,568.18	299,568.18
7311	Classified School Employee Professional Development Block Grant	11,002.20	11,002.20
7399	LCFF Equity Multiplier	50,000.00	50,000.00
7435	Learning Recovery Emergency Block Grant	327,986.17	133,471.21
7810	Other Restricted State	56,272.00	56,272.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	237,718.68	237,718.68
9010	Other Restricted Local	714,785.86	769,785.86
Total, Restricted Balance		3,286,819.27	3,466,273.38

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	430,711.67	0.00	-300.0%
5) TOTAL, REVENUES			430,711.67	0.00	-300.0%
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	220,716.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	237,816.91	0.00	-200.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			458,532.98	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,821.31)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,821.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	383,491.57	415,462.10	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			383,491.57	415,462.10	8.3%
d) Other Restatements		9795	59,791.84	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,283.41	415,462.10	-6.3%
2) Ending Balance, June 30 (E + F1e)			415,462.10	415,462.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	415,462.10	415,462.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	404,753.39		
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	10,708.71		
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			415,462.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			415,462.10		
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	1,457.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(242.29)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	429,496.90	0.00	-100.0%
TOTAL, REVENUES			430,711.67	0.00	-300.0%
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	220,716.07	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			220,716.07	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	49,711.95	0.00	-100.0%
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	188,104.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,816.91	0.00	-200.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			458,532.98	0.00	-300.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	430,711.67	0.00	-300.0%
5) TOTAL, REVENUES			430,711.67	0.00	-300.0%
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		458,532.98	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			458,532.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,821.31)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,821.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	383,491.57	415,462.10	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			383,491.57	415,462.10	8.3%
d) Other Restatements		9795	59,791.84	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,283.41	415,462.10	-6.3%
2) Ending Balance, June 30 (E + F1e)			415,462.10	415,462.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	415,462.10	415,462.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	415,462.10	415,462.10
Total, Restricted Balance		415,462.10	415,462.10

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	223,588.15	265,459.00	18.7%
2) Federal Revenue		8100-8299	47,276.32	55,295.00	17.0%
3) Other State Revenue		8300-8599	1,832,569.00	2,026,598.00	10.6%
4) Other Local Revenue		8600-8799	834,802.41	658,798.00	-21.1%
5) TOTAL, REVENUES			2,938,235.88	3,006,150.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	681,393.27	775,886.84	13.9%
2) Classified Salaries		2000-2999	1,141,906.70	1,240,559.37	8.6%
3) Employee Benefits		3000-3999	588,273.00	785,948.37	33.6%
4) Books and Supplies		4000-4999	110,508.93	114,443.22	3.6%
5) Services and Other Operating Expenditures		5000-5999	212,893.84	87,120.00	-59.1%
6) Capital Outlay		6000-6999	52,621.16	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	85,139.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,872,735.90	3,003,957.80	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,499.98	2,192.20	-96.7%
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)			65,499.98	2,192.20	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,674,621.61	2,757,494.16	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,674,621.61	2,757,494.16	3.1%
d) Other Restatements		9795	17,372.57	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,691,994.18	2,757,494.16	2.4%
2) Ending Balance, June 30 (E + F1e)			2,757,494.16	2,759,686.36	0.1%
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	649,666.66	649,666.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,107,827.50	2,110,019.70	0.1%
Adult Education Reserve	0000	9780	2,107,827.50		
Adult Education Reserve	0000	9780		2,110,019.70	
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	2,424,587.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,434.87)		
b) in Banks		9120	3,832.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	258,066.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	234,924.15		
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			2,905,975.15		
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	52,005.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	96,475.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			148,480.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,757,494.16		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	223,588.15	265,459.00	18.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			223,588.15	265,459.00	18.7%
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	47,276.32	55,295.00	17.0%
TOTAL, FEDERAL REVENUE			47,276.32	55,295.00	17.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,770,563.00	1,959,285.00	10.7%
All Other State Revenue	All Other	8590	62,006.00	67,313.00	8.6%
TOTAL, OTHER STATE REVENUE			1,832,569.00	2,026,598.00	10.6%
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	43,923.71	30,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,376.13	56,000.00	62.9%
Fees and Contracts					
Adult Education Fees		8671	578,219.08	486,798.00	-15.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	178,283.49	86,000.00	-51.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			834,802.41	658,798.00	-21.1%
TOTAL, REVENUES			2,938,235.88	3,006,150.00	2.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	467,213.41	561,693.10	20.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	214,179.86	214,193.74	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			681,393.27	775,886.84	13.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	570,113.06	656,831.34	15.2%
Classified Support Salaries		2200	173,349.85	143,992.45	-16.9%
Classified Supervisors' and Administrators' Salaries		2300	126,417.71	130,527.29	3.3%
Clerical, Technical and Office Salaries		2400	244,618.70	247,863.05	1.3%
Other Classified Salaries		2900	27,407.38	61,345.24	123.8%
TOTAL, CLASSIFIED SALARIES			1,141,906.70	1,240,559.37	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	187,056.57	194,615.45	4.0%
PERS		3201-3202	237,592.50	345,539.04	45.4%
OASDI/Medicare/Alternative		3301-3302	84,989.76	107,560.09	26.6%
Health and Welfare Benefits		3401-3402	42,744.95	84,982.65	98.8%
Unemployment Insurance		3501-3502	898.54	1,008.75	12.3%
Workers' Compensation		3601-3602	32,540.16	50,029.23	53.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,450.52	2,213.16	-9.7%
TOTAL, EMPLOYEE BENEFITS			588,273.00	785,948.37	33.6%
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	72,795.81	56,755.00	-22.0%
Noncapitalized Equipment		4400	37,713.12	57,688.22	53.0%
TOTAL, BOOKS AND SUPPLIES			110,508.93	114,443.22	3.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	52,706.21	11,500.00	-78.2%
Dues and Memberships		5300	1,277.11	1,372.00	7.4%
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	848.03	1,100.00	29.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	141,779.31	63,588.00	-55.2%
Communications		5900	16,283.18	9,560.00	-41.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,893.84	87,120.00	-59.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,856.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,765.16	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			52,621.16	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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	85,139.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,139.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,872,735.90	3,003,957.80	4.6%
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	223,588.15	265,459.00	18.7%
2) Federal Revenue		8100-8299	47,276.32	55,295.00	17.0%
3) Other State Revenue		8300-8599	1,832,569.00	2,026,598.00	10.6%
4) Other Local Revenue		8600-8799	834,802.41	658,798.00	-21.1%
5) TOTAL, REVENUES			2,938,235.88	3,006,150.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,521,486.63	1,821,299.00	19.7%
2) Instruction - Related Services	2000-2999		996,067.92	967,337.46	-2.9%
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		85,139.00	0.00	-100.0%
8) Plant Services	8000-8999		270,042.35	215,321.34	-20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,872,735.90	3,003,957.80	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,499.98	2,192.20	-96.7%
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)			65,499.98	2,192.20	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,674,621.61	2,757,494.16	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,674,621.61	2,757,494.16	3.1%
d) Other Restatements		9795	17,372.57	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,691,994.18	2,757,494.16	2.4%
2) Ending Balance, June 30 (E + F1e)			2,757,494.16	2,759,686.36	0.1%
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	649,666.66	649,666.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,107,827.50	2,110,019.70	0.1%
Adult Education Reserve	0000	9780	2,107,827.50		
Adult Education Reserve	0000	9780		2,110,019.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6391	Adult Education Program	649,666.66	649,666.66
Total, Restricted Balance		649,666.66	649,666.66

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,764.00	0.00	-100.0%
3) Other State Revenue		8300-8599	207,204.70	133,266.15	-35.7%
4) Other Local Revenue		8600-8799	289,341.07	358,736.00	24.0%
5) TOTAL, REVENUES			500,309.77	492,002.15	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	74,116.52	52,272.38	-29.5%
2) Classified Salaries		2000-2999	225,610.65	219,994.82	-2.5%
3) Employee Benefits		3000-3999	118,756.98	134,080.54	12.9%
4) Books and Supplies		4000-4999	6,669.56	9,846.00	47.6%
5) Services and Other Operating Expenditures		5000-5999	2,715.80	3,700.00	36.2%
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	9,829.22	0.00	-100.0%
9) TOTAL, EXPENDITURES			437,698.73	419,893.74	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,611.04	72,108.41	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,611.04	72,108.41	15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,379.25	199,990.29	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,379.25	199,990.29	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,379.25	199,990.29	45.6%
2) Ending Balance, June 30 (E + F1e)			199,990.29	272,098.70	36.1%
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					
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	137,837.29	209,945.70	52.3%
Child Development Reserve	0000	9780	137,837.29		
Child Development Reserve	0000	9780		209,945.70	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,121.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,012.97)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81,802.94		
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			239,911.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,378.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,552.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	26,990.87		
6) TOTAL, LIABILITIES			39,921.46		
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)			199,990.29		
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	3,764.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,764.00	0.00	-100.0%
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	168,663.00	125,141.15	-25.8%
All Other State Revenue	All Other	8590	38,541.70	8,125.00	-78.9%
TOTAL, OTHER STATE REVENUE			207,204.70	133,266.15	-35.7%
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	2,465.34	(1,200.00)	-148.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,134.97)	(564.00)	-86.4%
Fees and Contracts					
Child Development Parent Fees		8673	290,045.70	360,500.00	24.3%
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	965.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			289,341.07	358,736.00	24.0%
TOTAL, REVENUES			500,309.77	492,002.15	-1.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	74,116.52	52,272.38	-29.5%
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			74,116.52	52,272.38	-29.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	45,507.69	30,153.96	-33.7%
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	1,421.00	1,239.00	-12.8%
Other Classified Salaries		2900	178,681.96	188,601.86	5.6%
TOTAL, CLASSIFIED SALARIES			225,610.65	219,994.82	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,897.14	15,263.02	-27.0%
PERS		3201-3202	53,862.30	60,736.48	12.8%
OASDI/Medicare/Alternative		3301-3302	17,577.00	20,552.22	16.9%
Health and Welfare Benefits		3401-3402	20,894.85	30,443.69	45.7%
Unemployment Insurance		3501-3502	149.63	142.04	-5.1%
Workers' Compensation		3601-3602	5,376.06	6,943.09	29.1%
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			118,756.98	134,080.54	12.9%
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	6,669.56	9,846.00	47.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,669.56	9,846.00	47.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	2,715.17	3,700.00	36.3%
Communications		5900	.63	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,715.80	3,700.00	36.2%
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	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	9,829.22	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,829.22	0.00	-100.0%
TOTAL, EXPENDITURES			437,698.73	419,893.74	-4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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 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	3,764.00	0.00	-100.0%
3) Other State Revenue		8300-8599	207,204.70	133,266.15	-35.7%
4) Other Local Revenue		8600-8799	289,341.07	358,736.00	24.0%
5) TOTAL, REVENUES			500,309.77	492,002.15	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		173,959.70	143,966.15	-17.2%
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		253,909.81	275,927.59	8.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,829.22	0.00	-100.0%
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			437,698.73	419,893.74	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			62,611.04	72,108.41	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,611.04	72,108.41	15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,379.25	199,990.29	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,379.25	199,990.29	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,379.25	199,990.29	45.6%
2) Ending Balance, June 30 (E + F1e)			199,990.29	272,098.70	36.1%
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	62,153.00	62,153.00	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	137,837.29	209,945.70	52.3%
Child Development Reserve	0000	9780	137,837.29		
Child Development Reserve	0000	9780		209,945.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	425.00	425.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	14,564.00	14,564.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	16,444.00	16,444.00
7810	Other Restricted State	30,720.00	30,720.00
Total, Restricted Balance		62,153.00	62,153.00

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Pacific Grove Unified
Monterey County

27 66134 0000000
Form 13
E8AF5KP872(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	547,297.82	365,536.00	-33.2%
3) Other State Revenue		8300-8599	1,106,871.06	941,000.00	-15.0%
4) Other Local Revenue		8600-8799	12,521.45	19,854.00	58.6%
5) TOTAL, REVENUES			1,666,690.33	1,326,390.00	-20.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	459,315.52	509,121.14	10.8%
3) Employee Benefits		3000-3999	146,013.75	217,021.11	48.6%
4) Books and Supplies		4000-4999	623,702.19	581,000.00	-6.8%
5) Services and Other Operating Expenditures		5000-5999	16,625.27	14,780.00	-11.1%
6) Capital Outlay		6000-6999	46,848.90	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	34,254.66	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,326,760.29	1,321,922.25	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			339,930.04	4,467.75	-98.7%
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)			339,930.04	4,467.75	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	837,640.07	1,177,570.11	40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,640.07	1,177,570.11	40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,640.07	1,177,570.11	40.6%
2) Ending Balance, June 30 (E + F1e)			1,177,570.11	1,182,037.86	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,165.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,142,135.08	1,177,740.53	3.1%
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	4,269.33	4,297.33	0.7%
Cafeteria Reserve	0000	9780	4,269.33		
Cafeteria Reserve	0000	9780		4,297.33	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,012,978.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,448.59)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	189,708.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	31,165.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,227,403.98		
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	15,579.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,254.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,833.87		
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)			1,177,570.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	462,297.82	365,536.00	-20.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	85,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			547,297.82	365,536.00	-33.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,106,871.06	941,000.00	-15.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,106,871.06	941,000.00	-15.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,923.77	9,500.00	6.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,227.41	10,354.00	220.8%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	370.27	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,521.45	19,854.00	58.6%
TOTAL, REVENUES			1,666,690.33	1,326,390.00	-20.4%
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	319,693.08	363,976.18	13.9%
Classified Supervisors' and Administrators' Salaries		2300	139,622.44	145,144.96	4.0%
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			459,315.52	509,121.14	10.8%
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	92,050.87	135,630.96	47.3%
OASDI/Medicare/Alternative		3301-3302	34,257.14	37,037.56	8.1%
Health and Welfare Benefits		3401-3402	10,424.95	30,250.57	190.2%
Unemployment Insurance		3501-3502	229.53	254.92	11.1%
Workers' Compensation		3601-3602	8,233.96	12,643.50	53.6%
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	817.30	1,203.60	47.3%
TOTAL, EMPLOYEE BENEFITS			146,013.75	217,021.11	48.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,061.07	75,000.00	59.4%
Noncapitalized Equipment		4400	43,416.38	0.00	-100.0%
Food		4700	533,224.74	506,000.00	-5.1%
TOTAL, BOOKS AND SUPPLIES			623,702.19	581,000.00	-6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	342.07	1,000.00	192.3%
Dues and Memberships		5300	650.00	1,000.00	53.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,215.57	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	13,633.22	12,000.00	-12.0%
Communications		5900	784.41	780.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,625.27	14,780.00	-11.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	46,848.90	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			46,848.90	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,254.66	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,254.66	0.00	-100.0%
TOTAL, EXPENDITURES			1,326,760.29	1,321,922.25	-0.4%
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%

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%
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	547,297.82	365,536.00	-33.2%
3) Other State Revenue		8300-8599	1,106,871.06	941,000.00	-15.0%
4) Other Local Revenue		8600-8799	12,521.45	19,854.00	58.6%
5) TOTAL, REVENUES			1,666,690.33	1,326,390.00	-20.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,292,505.63	1,321,922.25	2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,254.66	0.00	-100.0%
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			1,326,760.29	1,321,922.25	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			339,930.04	4,467.75	-98.7%
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)			339,930.04	4,467.75	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	837,640.07	1,177,570.11	40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,640.07	1,177,570.11	40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,640.07	1,177,570.11	40.6%
2) Ending Balance, June 30 (E + F1e)			1,177,570.11	1,182,037.86	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,165.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,142,135.08	1,177,740.53	3.1%
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	4,269.33	4,297.33	0.7%
Cafeteria Reserve	0000	9780	4,269.33		
Cafeteria Reserve	0000	9780		4,297.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,019,809.79	1,038,879.24
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	122,325.29	138,861.29
Total, Restricted Balance		1,142,135.08	1,177,740.53

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	93,372.00	New
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	16,656.94	4,482.00	-73.1%
5) TOTAL, REVENUES			16,656.94	97,854.00	487.5%
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	80,000.00	New
5) Services and Other Operating Expenditures		5000-5999	69,481.82	160,000.00	130.3%
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			69,481.82	240,000.00	245.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,824.88)	(142,146.00)	169.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,175.12	57,854.00	-60.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,441.46	536,990.98	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,441.46	536,990.98	38.6%
d) Other Restatements		9795	2,374.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,815.86	536,990.98	37.8%
2) Ending Balance, June 30 (E + F1e)			536,990.98	594,844.98	10.8%
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					
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	536,990.98	594,844.98	10.8%
Deferred Maintenance Projects	0000	9780	536,990.98		
Deferred Maintenance Projects	0000	9780		594,844.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	539,523.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,434.59)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,852.00		
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			538,940.98		
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	1,950.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,950.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			536,990.98		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	93,372.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	93,372.00	New
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,408.53	4,482.00	-60.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,248.41	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			16,656.94	4,482.00	-73.1%
TOTAL, REVENUES			16,656.94	97,854.00	487.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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	5,000.00	New
Noncapitalized Equipment		4400	0.00	75,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	80,000.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,355.60	5,000.00	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,126.22	155,000.00	138.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,481.82	160,000.00	130.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			69,481.82	240,000.00	245.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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%
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)			200,000.00	200,000.00	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	93,372.00	New
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	16,656.94	4,482.00	-73.1%
5) TOTAL, REVENUES			16,656.94	97,854.00	487.5%
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		69,481.82	240,000.00	245.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,481.82	240,000.00	245.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,824.88)	(142,146.00)	169.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,175.12	57,854.00	-60.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,441.46	536,990.98	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,441.46	536,990.98	38.6%
d) Other Restatements		9795	2,374.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,815.86	536,990.98	37.8%
2) Ending Balance, June 30 (E + F1e)			536,990.98	594,844.98	10.8%
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	536,990.98	594,844.98	10.8%
Deferred Maintenance Projects	0000	9780	536,990.98		
Deferred Maintenance Projects	0000	9780		594,844.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	275.48	254.00	-7.8%
5) TOTAL, REVENUES			275.48	254.00	-7.8%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275.48	254.00	-7.8%
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)			275.48	254.00	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,262.96	6,538.44	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,262.96	6,538.44	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,262.96	6,538.44	4.4%
2) Ending Balance, June 30 (E + F1e)			6,538.44	6,792.44	3.9%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,538.44	6,792.44	3.9%
Postemployment Benefits	0000	9780	6,538.44		
Postemployment Benefits	0000	9780		6,792.44	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,547.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41.68)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33.00		
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			6,538.44		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,538.44		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	184.16	254.00	37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	91.32	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			275.48	254.00	-7.8%
TOTAL, REVENUES			275.48	254.00	-7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275.48	254.00	-7.8%
5) TOTAL, REVENUES			275.48	254.00	-7.8%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			275.48	254.00	-7.8%
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)			275.48	254.00	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,262.96	6,538.44	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,262.96	6,538.44	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,262.96	6,538.44	4.4%
2) Ending Balance, June 30 (E + F1e)			6,538.44	6,792.44	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,538.44	6,792.44	3.9%
Postemployment Benefits	0000	9780	6,538.44		
Postemployment Benefits	0000	9780		6,792.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	263,981.26	0.00	-100.0%
5) TOTAL, REVENUES			263,981.26	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,208.18	55,087.68	56.5%
3) Employee Benefits		3000-3999	14,545.82	27,218.20	87.1%
4) Books and Supplies		4000-4999	266,756.52	25,000.00	-90.6%
5) Services and Other Operating Expenditures		5000-5999	3,947,302.61	2,992,168.00	-24.2%
6) Capital Outlay		6000-6999	3,402,350.42	2,773,515.00	-18.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,666,163.55	5,872,988.88	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,402,182.29)	(5,872,988.88)	-20.7%
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	6,347,442.64	6,500,000.00	2.4%
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			6,347,442.64	6,500,000.00	2.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,054,739.65)	627,011.12	-159.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,441,393.26	2,418,290.65	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,441,393.26	2,418,290.65	-29.7%
d) Other Restatements		9795	31,637.04	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,473,030.30	2,418,290.65	-30.4%
2) Ending Balance, June 30 (E + F1e)			2,418,290.65	3,045,301.77	25.9%
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					
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	202,892.53	202,892.53	0.0%
Building Fund Reserve	0000	9780	202,892.53		
Building Fund Reserve	0000	9780		202,892.53	
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	5,936,794.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,801.45)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,002.00		
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			5,924,995.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,506,704.72		
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			3,506,704.72		
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)			2,418,290.65		
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	104,008.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	50,134.54	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	109,838.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			263,981.26	0.00	-100.0%
TOTAL, REVENUES			263,981.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	35,208.18	55,087.68	56.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,208.18	55,087.68	56.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,064.65	15,314.38	68.9%
OASDI/Medicare/Alternative		3301-3302	2,730.27	4,191.25	53.5%
Health and Welfare Benefits		3401-3402	2,106.35	6,319.08	200.0%
Unemployment Insurance		3501-3502	17.60	27.54	56.5%
Workers' Compensation		3601-3602	626.95	1,365.95	117.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,545.82	27,218.20	87.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	167,756.10	25,000.00	-85.1%
Noncapitalized Equipment		4400	99,000.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			266,756.52	25,000.00	-90.6%
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	11,696.15	40,000.00	242.0%
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	3,935,606.46	2,952,168.00	-25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,947,302.61	2,992,168.00	-24.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,464.82	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,188,653.69	2,105,000.00	77.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,123,610.57	668,515.00	-68.5%
Equipment Replacement		6500	82,621.34	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			3,402,350.42	2,773,515.00	-18.5%
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			7,666,163.55	5,872,988.88	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	6,347,442.64	6,500,000.00	2.4%
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			6,347,442.64	6,500,000.00	2.4%
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)			6,347,442.64	6,500,000.00	2.4%

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	263,981.26	0.00	-100.0%
5) TOTAL, REVENUES			263,981.26	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,666,163.55	5,872,988.88	-23.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,666,163.55	5,872,988.88	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,402,182.29)	(5,872,988.88)	-20.7%
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	6,347,442.64	6,500,000.00	2.4%
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			6,347,442.64	6,500,000.00	2.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,054,739.65)	627,011.12	-159.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,441,393.26	2,418,290.65	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,441,393.26	2,418,290.65	-29.7%
d) Other Restatements		9795	31,637.04	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,473,030.30	2,418,290.65	-30.4%
2) Ending Balance, June 30 (E + F1e)			2,418,290.65	3,045,301.77	25.9%
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	2,215,398.12	2,842,409.24	28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	202,892.53	202,892.53	0.0%
Building Fund Reserve	0000	9780	202,892.53		
Building Fund Reserve	0000	9780		202,892.53	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	2,215,398.12	2,842,409.24
Total, Restricted Balance		2,215,398.12	2,842,409.24

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,426.40	308,047.00	-6.8%
5) TOTAL, REVENUES			330,426.40	308,047.00	-6.8%
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	34,431.68	10,000.00	-71.0%
5) Services and Other Operating Expenditures		5000-5999	364,810.67	298,047.00	-18.3%
6) Capital Outlay		6000-6999	47,930.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			447,172.35	308,047.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,745.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,254.05	200,000.00	140.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,280.92	865,534.97	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			782,280.92	865,534.97	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			782,280.92	865,534.97	10.6%
2) Ending Balance, June 30 (E + F1e)			865,534.97	1,065,534.97	23.1%
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					
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	865,534.97	1,065,534.97	23.1%
Special Reserve Projects	0000	9780	865,534.97		
Special Reserve Projects	0000	9780		1,065,534.97	
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	852,032.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,424.02)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	31,401.26		
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			878,009.88		
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	12,474.91		
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			12,474.91		
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)			865,534.97		
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	294,356.61	272,047.00	-7.6%
Interest		8660	25,546.81	36,000.00	40.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,522.98	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			330,426.40	308,047.00	-6.8%
TOTAL, REVENUES			330,426.40	308,047.00	-6.8%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	18,155.91	10,000.00	-44.9%
Noncapitalized Equipment		4400	16,275.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,431.68	10,000.00	-71.0%
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	364,810.67	298,047.00	-18.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,810.67	298,047.00	-18.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	47,930.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,930.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			447,172.35	308,047.00	-31.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			200,000.00	200,000.00	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	330,426.40	308,047.00	-6.8%
5) TOTAL, REVENUES			330,426.40	308,047.00	-6.8%
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		447,172.35	308,047.00	-31.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			447,172.35	308,047.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(116,745.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,254.05	200,000.00	140.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,280.92	865,534.97	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			782,280.92	865,534.97	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			782,280.92	865,534.97	10.6%
2) Ending Balance, June 30 (E + F1e)			865,534.97	1,065,534.97	23.1%
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	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	865,534.97	1,065,534.97	23.1%
Special Reserve Projects	0000	9780	865,534.97		
Special Reserve Projects	0000	9780		1,065,534.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	13,402.54	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,040,025.25	0.00	-100.0%
5) TOTAL, REVENUES			5,053,427.79	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	5,598,307.73	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,598,307.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,879.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	619,832.55	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			619,832.55	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,952.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,933,095.47	5,038,192.08	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,933,095.47	5,038,192.08	2.1%
d) Other Restatements		9795	30,144.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,963,239.47	5,038,192.08	1.5%
2) Ending Balance, June 30 (E + F1e)			5,038,192.08	5,038,192.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,038,192.08	5,038,192.08	0.0%
Bond Interest and Redemption	0000	9780		5,038,192.08	
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	5,038,192.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,038,192.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			5,038,192.08		
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	13,402.54	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,402.54	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,814,143.68	0.00	-100.0%
Unsecured Roll		8612	32,383.25	0.00	-100.0%
Prior Years' Taxes		8613	46,673.29	0.00	-100.0%
Supplemental Taxes		8614	145,008.44	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	34,095.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,278.49)	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			5,040,025.25	0.00	-100.0%
TOTAL, REVENUES			5,053,427.79	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,955,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,643,307.73	0.00	-100.0%
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)			5,598,307.73	0.00	-100.0%
TOTAL, EXPENDITURES			5,598,307.73	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		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	619,832.55	0.00	-100.0%
(c) TOTAL, SOURCES			619,832.55	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			619,832.55	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,402.54	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,040,025.25	0.00	-100.0%
5) TOTAL, REVENUES			5,053,427.79	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,598,307.73	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,598,307.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(544,879.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	619,832.55	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			619,832.55	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,952.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,933,095.47	5,038,192.08	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,933,095.47	5,038,192.08	2.1%
d) Other Restatements		9795	30,144.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,963,239.47	5,038,192.08	1.5%
2) Ending Balance, June 30 (E + F1e)			5,038,192.08	5,038,192.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,038,192.08	5,038,192.08	0.0%
Bond Interest and Redemption	0000	9780		5,038,192.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.67%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$34,875,216.53
	Appropriations Subject to Limit	\$34,875,216.53
	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	7.23%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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	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	217,496.00		217,496.00			217,496.00
Work in Progress		1,005,444.00	1,005,444.00		1,005,444.00	0.00
Total capital assets not being depreciated	217,496.00	1,005,444.00	1,222,940.00	0.00	1,005,444.00	217,496.00
Capital assets being depreciated:						
Land Improvements	210,922.04	(210,922.04)	0.00	64,250.82		64,250.82
Buildings	51,319,953.72	29,687,499.28	81,007,453.00	1,188,653.69		82,196,106.69
Equipment	1,131,942.71	3,129,807.29	4,261,750.00	2,331,087.23		6,592,837.23
Total capital assets being depreciated	52,662,818.47	32,606,384.53	85,269,203.00	3,583,991.74	0.00	88,853,194.74
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(30,701,431.00)	(2,408,898.00)	(33,110,329.00)			(33,110,329.00)
Equipment	(2,757,320.00)	(365,737.00)	(3,123,057.00)			(3,123,057.00)
Total accumulated depreciation	(33,458,751.00)	(2,774,635.00)	(36,233,386.00)	0.00	0.00	(36,233,386.00)
Total capital assets being depreciated, net excluding lease and subscription assets	19,204,067.47	29,831,749.53	49,035,817.00	3,583,991.74	0.00	52,619,808.74
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	19,421,563.47	30,837,193.53	50,258,757.00	3,583,991.74	1,005,444.00	52,837,304.74
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

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	20,264,800.93	301	0.00	303	20,264,800.93	305	0.00		307	20,264,800.93	309
2000 - Classified Salaries	9,101,634.36	311	5,211.84	313	9,096,422.52	315	174,473.50		317	8,921,949.02	319
3000 - Employee Benefits	11,483,750.03	321	945,521.83	323	10,538,228.20	325	52,587.75		327	10,485,640.45	329
4000 - Books, Supplies Equip Replace. (6500)	1,239,797.68	331	12,348.04	333	1,227,449.64	335	160,873.52		337	1,066,576.12	339
5000 - Services . . . & 7300 - Indirect Costs	4,677,826.57	341	17,444.75	343	4,660,381.82	345	860,190.84		347	3,800,190.98	349
TOTAL					45,787,283.11	365			TOTAL	44,539,157.50	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	15,727,982.70	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,813,886.43	380
3. STRS.	3101 & 3102	4,308,642.14	382
4. PERS.	3201 & 3202	794,226.78	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	448,795.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	808,571.94	385
7. Unemployment Insurance.	3501 & 3502	9,387.60	390
8. Workers' Compensation Insurance.	3601 & 3602	329,335.45	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		25,240,828.76	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).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		25,240,828.76	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.		56.67%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.67%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	44,539,157.50
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	39,598,000.00		39,598,000.00	1,457,783.00	4,165,000.00	36,890,783.00	3,261,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		38,293.00	38,293.00	2,027.00	20,160.00	20,160.00	20,160.00
Lease Revenue Bonds Payable	3,491,352.00	6,685.00	3,498,037.00			3,498,037.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	23,095,728.00	17,288,597.00	40,384,325.00			40,384,325.00	
Total/Net OPEB Liability	8,033,440.00	(29,960.00)	8,003,480.00	755,222.00	154,787.00	8,603,915.00	
Compensated Absences Payable	264,118.00	94,248.00	358,366.00	448,782.00	358,366.00	448,782.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	74,482,638.00	17,397,863.00	91,880,501.00	2,663,814.00	4,698,313.00	89,846,002.00	3,281,160.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	47,450,383.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,047,260.08
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	255,462.05
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	116,862.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	268,200.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>	<p style="background-color: #cccccc;"></p>			<p>1,040,524.65</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>	<p style="background-color: #cccccc;"></p>			<p>45,362,598.59</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>	<p style="background-color: #cccccc;"></p>			<p>1,607.33</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>	<p style="background-color: #cccccc;"></p>			<p>28,222.33</p>

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.)	41,778,473.10	27,188.55
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)	41,778,473.10	27,188.55
B. Required effort (Line A.2 times 90%)	37,600,625.79	24,469.70
C. Current year expenditures (Line I.E and Line II.B)	45,362,598.59	28,222.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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)	32,040,477.57		32,040,477.57			34,875,216.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,542.67		1,542.67			1,607.77
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,607.77		1,607.77	1,607.77		1,607.77
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)			1,607.77			1,607.77
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)	115,941.46		115,941.46	124,844.00		124,844.00
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)	33,249,929.57		33,249,929.57	34,347,483.00		34,347,483.00
5. Unsecured Roll Taxes (Object 8042)	1,576,590.08		1,576,590.08	1,792,291.00		1,792,291.00
6. Prior Years' Taxes (Object 8043)	352,063.64		352,063.64	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	114,112.50		114,112.50	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	35,408,637.25	0.00	35,408,637.25	36,264,618.00	0.00	36,264,618.00
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)	35,408,637.25	0.00	35,408,637.25	36,264,618.00	0.00	36,264,618.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			436,068.32			436,540.25
19b. Qualified Capital Outlay Projects						2,801,900.73
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,555,300.00		1,555,300.00	1,468,639.60		1,468,639.60
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)	1,555,300.00	0.00	1,991,368.32	1,468,639.60	0.00	4,707,080.58
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,841,176.00		2,841,176.00	2,827,010.00		2,827,010.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(13,441.00)		(13,441.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,827,735.00	0.00	2,827,735.00	2,827,010.00	0.00	2,827,010.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	46,745,613.15		46,745,613.15	45,745,972.23		45,745,972.23

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	538,416.41		538,416.41	476,748.00		476,748.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			32,040,477.57			34,875,216.53
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0422			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,875,216.53			36,137,699.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			35,408,637.25			36,264,618.00
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)			192,932.40			192,932.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,457,947.60			2,827,010.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,457,947.60			2,827,010.00
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])			429,577.55			411,689.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,838,214.80			36,676,307.31
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)			1,028,370.05			2,827,010.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			35,838,214.80			
b. State Subventions (Line D8)			1,028,370.05			
c. Less: Excluded Appropriations (Line C23)			1,991,368.32			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,875,216.53			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			34,875,216.53			36,137,699.37
			34,875,216.53			

** Please provide below an explanation for each entry in the adjustments column."

Carly Adams
 Gann Contact Person

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408-710-3275
 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,388,057.85
- 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) 37,517,099.47

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) 6.37%

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. 0.00
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. 100,000.00

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) 2,754,462.51
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 593,712.95

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	48,832.00
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)	289,531.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	100,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,586,539.45
9. Carry-Forward Adjustment (Part IV, Line F)	(161,248.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,425,291.44
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,537,036.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,015,482.12
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,182,711.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	516,769.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	255,462.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,124,183.98
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)	29,907.84
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)	16,023.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,255,711.16
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)	85.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	100,000.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	458,532.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,734,975.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	427,869.51
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	712,431.99
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)	47,367,182.82
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)	7.57%
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)	7.23%

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)	3,586,539.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	524,333.25
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 (9.70%) 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 (9.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.70%) times Part III, Line B19); zero if positive	(483,744.04)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(483,744.04)
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:	6.55%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-241872.02) is applied to the current year calculation and the remainder (\$-241872.02) is deferred to one or more future years:	7.06%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-161248.01) is applied to the current year calculation and the remainder (\$-322496.03) is deferred to one or more future years:	7.23%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(161,248.01)

Approved indirect cost rate: 9.70%
Highest rate used in any program: 9.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	509,407.48	49,412.00	9.70%
01	3010	150,275.00	13,762.00	9.16%
01	3213	61,767.70	5,597.92	9.06%
01	3310	387,236.06	31,963.22	8.25%
01	3315	4,951.56	477.00	9.63%
01	3345	75.87	7.17	9.45%
01	3550	31,156.29	1,557.81	5.00%
01	4035	36,281.00	3,339.00	9.20%
01	4127	11,500.00	1,099.00	9.56%
01	6053	46,123.46	4,454.00	9.66%
01	6266	448,970.03	37,767.43	8.41%
01	6387	92,034.65	8,927.36	9.70%
01	6388	22,593.25	850.29	3.76%
01	6512	82,398.00	7,992.00	9.70%
01	6546	142,589.11	13,831.14	9.70%
01	6762	70,449.11	6,833.56	9.70%
11	6391	1,682,806.00	85,139.00	5.06%
12	6105	158,833.78	9,829.22	6.19%
13	5310	674,280.89	34,254.66	5.08%

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,388,057.85
- 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) 37,517,099.47

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) 6.37%

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.

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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. 0.00
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. 100,000.00

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) 2,754,462.51
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 593,712.95

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	48,832.00
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)	289,531.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	100,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,586,539.45
9. Carry-Forward Adjustment (Part IV, Line F)	(161,248.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,425,291.44
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,537,036.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,015,482.12
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,182,711.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	516,769.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	255,462.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,124,183.98
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)	29,907.84
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)	16,023.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,255,711.16
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)	85.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	100,000.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	458,532.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,734,975.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	427,869.51
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	712,431.99
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)	47,367,182.82
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)	7.57%
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)	7.23%

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)	3,586,539.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	524,333.25
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 (9.70%) 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 (9.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.70%) times Part III, Line B19); zero if positive	(483,744.04)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(483,744.04)
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:	6.55%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-241872.02) is applied to the current year calculation and the remainder (\$-241872.02) is deferred to one or more future years:	7.06%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-161248.01) is applied to the current year calculation and the remainder (\$-322496.03) is deferred to one or more future years:	7.23%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(161,248.01)

Approved indirect cost rate: 9.70%
Highest rate used in any program: 9.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	509,407.48	49,412.00	9.70%
01	3010	150,275.00	13,762.00	9.16%
01	3213	61,767.70	5,597.92	9.06%
01	3310	387,236.06	31,963.22	8.25%
01	3315	4,951.56	477.00	9.63%
01	3345	75.87	7.17	9.45%
01	3550	31,156.29	1,557.81	5.00%
01	4035	36,281.00	3,339.00	9.20%
01	4127	11,500.00	1,099.00	9.56%
01	6053	46,123.46	4,454.00	9.66%
01	6266	448,970.03	37,767.43	8.41%
01	6387	92,034.65	8,927.36	9.70%
01	6388	22,593.25	850.29	3.76%
01	6512	82,398.00	7,992.00	9.70%
01	6546	142,589.11	13,831.14	9.70%
01	6762	70,449.11	6,833.56	9.70%
11	6391	1,682,806.00	85,139.00	5.06%
12	6105	158,833.78	9,829.22	6.19%
13	5310	674,280.89	34,254.66	5.08%

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	68,395.06		106,309.81	174,704.87
2. State Lottery Revenue	8560	346,573.90		167,065.60	513,639.50
3. Other Local Revenue	8600-8799	541.62		(2.06)	539.56
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)		415,510.58	0.00	273,373.35	688,883.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		120,589.32	120,589.32
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	338,684.19			338,684.19
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		338,684.19	0.00	120,589.32	459,273.51
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	76,826.39	0.00	152,784.03	229,610.42
D. COMMENTS:					

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

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

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	5,133.47	0.00	5,133.47	504.50		5,637.97
1110	Regular Education, K-12	27,197,265.14	4,879,308.84	32,076,573.98	3,152,395.03		35,228,969.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	480,796.31	0.00	480,796.31	47,251.30		528,047.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	581,588.27	0.00	581,588.27	57,156.85		638,745.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,663,796.00	0.00	8,663,796.00	851,453.38		9,515,249.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	255,462.05	0.00	255,462.05	25,106.09		280,568.14
Other Costs							
----	Food Services					28,568.30	28,568.30
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					86,654.39	86,654.39
----	Other Outgo					833,911.15	833,911.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	433,255.12		433,255.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,222.88)		(129,222.88)
----	Total General Fund and Charter Schools Funds Expenditures	37,184,041.24	4,879,308.84	42,063,350.08	4,437,899.39	949,133.84	47,450,383.31

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	4,883.47	0.00	0.00	250.00	0.00	0.00	0.00			0.00	0.00	5,133.47
1110	Regular Education, K-12	20,293,678.72	978,611.74	505,329.33	3,053,019.93	1,835,754.86	0.00	530,696.98			88.58	85.00	27,197,265.14
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	363,407.63	0.00	0.00	117,388.68	0.00	0.00	0.00			0.00	0.00	480,796.31
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	581,588.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	581,588.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,316,688.86	0.00	31,795.01	299,023.13	2,014,406.43	1,882.57	0.00			0.00	0.00	8,663,796.00
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		255,462.05	0.00	0.00	0.00	255,462.05
Total Direct Charged Costs		27,560,246.95	978,611.74	537,124.34	3,469,681.74	3,850,161.29	1,882.57	530,696.98	255,462.05	0.00	88.58	85.00	37,184,041.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,517.44	4,545,154.57	274,636.83	4,879,308.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		59,517.44	4,545,154.57	274,636.83	4,879,308.84

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,124,183.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,832.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,784,370.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	609,735.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,567,122.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,184,041.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,879,308.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,063,350.08
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,734,975.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	427,869.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,245,656.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,408,501.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	46,471,852.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.83%

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)	28,568.30				28,568.30
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			86,654.39		86,654.39
Other Outgo (Objects 1000 - 7999)				833,911.15	833,911.15
Total Other Costs	28,568.30	0.00	86,654.39	833,911.15	949,133.84

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	5,133.47	0.00	5,133.47	504.50		5,637.97
1110	Regular Education, K-12	27,197,265.14	4,879,308.84	32,076,573.98	3,152,395.03		35,228,969.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	480,796.31	0.00	480,796.31	47,251.30		528,047.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	581,588.27	0.00	581,588.27	57,156.85		638,745.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,663,796.00	0.00	8,663,796.00	851,453.38		9,515,249.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	255,462.05	0.00	255,462.05	25,106.09		280,568.14
Other Costs							
----	Food Services					28,568.30	28,568.30
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					86,654.39	86,654.39
----	Other Outgo					833,911.15	833,911.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	433,255.12		433,255.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,222.88)		(129,222.88)
----	Total General Fund and Charter Schools Funds Expenditures	37,184,041.24	4,879,308.84	42,063,350.08	4,437,899.39	949,133.84	47,450,383.31

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	4,883.47	0.00	0.00	250.00	0.00	0.00	0.00			0.00	0.00	5,133.47
1110	Regular Education, K-12	20,293,678.72	978,611.74	505,329.33	3,053,019.93	1,835,754.86	0.00	530,696.98			88.58	85.00	27,197,265.14
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	363,407.63	0.00	0.00	117,388.68	0.00	0.00	0.00			0.00	0.00	480,796.31
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	581,588.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	581,588.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,316,688.86	0.00	31,795.01	299,023.13	2,014,406.43	1,882.57	0.00			0.00	0.00	8,663,796.00
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		255,462.05	0.00	0.00	0.00	255,462.05
Total Direct Charged Costs		27,560,246.95	978,611.74	537,124.34	3,469,681.74	3,850,161.29	1,882.57	530,696.98	255,462.05	0.00	88.58	85.00	37,184,041.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,517.44	4,545,154.57	274,636.83	4,879,308.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		59,517.44	4,545,154.57	274,636.83	4,879,308.84

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,124,183.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,832.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,784,370.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	609,735.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,567,122.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,184,041.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,879,308.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,063,350.08
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,734,975.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	427,869.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,245,656.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,408,501.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	46,471,852.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.83%

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)	28,568.30				28,568.30
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			86,654.39		86,654.39
Other Outgo (Objects 1000 - 7999)				833,911.15	833,911.15
Total Other Costs	28,568.30	0.00	86,654.39	833,911.15	949,133.84

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	5,133.47	0.00	5,133.47	504.50		5,637.97
1110	Regular Education, K-12	27,197,265.14	4,879,308.84	32,076,573.98	3,152,395.03		35,228,969.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	480,796.31	0.00	480,796.31	47,251.30		528,047.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	581,588.27	0.00	581,588.27	57,156.85		638,745.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,663,796.00	0.00	8,663,796.00	851,453.38		9,515,249.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	255,462.05	0.00	255,462.05	25,106.09		280,568.14
Other Costs							
----	Food Services					28,568.30	28,568.30
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					86,654.39	86,654.39
----	Other Outgo					833,911.15	833,911.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	433,255.12		433,255.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,222.88)		(129,222.88)
----	Total General Fund and Charter Schools Funds Expenditures	37,184,041.24	4,879,308.84	42,063,350.08	4,437,899.39	949,133.84	47,450,383.31

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	4,883.47	0.00	0.00	250.00	0.00	0.00	0.00			0.00	0.00	5,133.47
1110	Regular Education, K-12	20,293,678.72	978,611.74	505,329.33	3,053,019.93	1,835,754.86	0.00	530,696.98			88.58	85.00	27,197,265.14
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	363,407.63	0.00	0.00	117,388.68	0.00	0.00	0.00			0.00	0.00	480,796.31
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	581,588.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	581,588.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,316,688.86	0.00	31,795.01	299,023.13	2,014,406.43	1,882.57	0.00			0.00	0.00	8,663,796.00
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		255,462.05	0.00	0.00	0.00	255,462.05
Total Direct Charged Costs		27,560,246.95	978,611.74	537,124.34	3,469,681.74	3,850,161.29	1,882.57	530,696.98	255,462.05	0.00	88.58	85.00	37,184,041.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,517.44	4,545,154.57	274,636.83	4,879,308.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		59,517.44	4,545,154.57	274,636.83	4,879,308.84

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,124,183.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,832.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,784,370.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	609,735.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,567,122.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,184,041.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,879,308.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,063,350.08
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,734,975.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	427,869.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,245,656.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,408,501.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	46,471,852.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.83%

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)	28,568.30				28,568.30
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			86,654.39		86,654.39
Other Outgo (Objects 1000 - 7999)				833,911.15	833,911.15
Total Other Costs	28,568.30	0.00	86,654.39	833,911.15	949,133.84

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	5,133.47	0.00	5,133.47	504.50		5,637.97
1110	Regular Education, K-12	27,197,265.14	4,879,308.84	32,076,573.98	3,152,395.03		35,228,969.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	480,796.31	0.00	480,796.31	47,251.30		528,047.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	581,588.27	0.00	581,588.27	57,156.85		638,745.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,663,796.00	0.00	8,663,796.00	851,453.38		9,515,249.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	255,462.05	0.00	255,462.05	25,106.09		280,568.14
Other Costs							
----	Food Services					28,568.30	28,568.30
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					86,654.39	86,654.39
----	Other Outgo					833,911.15	833,911.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	433,255.12		433,255.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,222.88)		(129,222.88)
----	Total General Fund and Charter Schools Funds Expenditures	37,184,041.24	4,879,308.84	42,063,350.08	4,437,899.39	949,133.84	47,450,383.31

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	4,883.47	0.00	0.00	250.00	0.00	0.00	0.00			0.00	0.00	5,133.47
1110	Regular Education, K-12	20,293,678.72	978,611.74	505,329.33	3,053,019.93	1,835,754.86	0.00	530,696.98			88.58	85.00	27,197,265.14
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	363,407.63	0.00	0.00	117,388.68	0.00	0.00	0.00			0.00	0.00	480,796.31
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	581,588.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	581,588.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,316,688.86	0.00	31,795.01	299,023.13	2,014,406.43	1,882.57	0.00			0.00	0.00	8,663,796.00
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		255,462.05	0.00	0.00	0.00	255,462.05
Total Direct Charged Costs		27,560,246.95	978,611.74	537,124.34	3,469,681.74	3,850,161.29	1,882.57	530,696.98	255,462.05	0.00	88.58	85.00	37,184,041.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,517.44	4,545,154.57	274,636.83	4,879,308.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		59,517.44	4,545,154.57	274,636.83	4,879,308.84

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,124,183.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,832.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,784,370.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	609,735.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,567,122.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,184,041.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,879,308.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,063,350.08
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,734,975.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	427,869.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,245,656.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,408,501.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	46,471,852.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.83%

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)	28,568.30				28,568.30
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			86,654.39		86,654.39
Other Outgo (Objects 1000 - 7999)				833,911.15	833,911.15
Total Other Costs	28,568.30	0.00	86,654.39	833,911.15	949,133.84

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	5,133.47	0.00	5,133.47	504.50		5,637.97
1110	Regular Education, K-12	27,197,265.14	4,879,308.84	32,076,573.98	3,152,395.03		35,228,969.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	480,796.31	0.00	480,796.31	47,251.30		528,047.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	581,588.27	0.00	581,588.27	57,156.85		638,745.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,663,796.00	0.00	8,663,796.00	851,453.38		9,515,249.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	255,462.05	0.00	255,462.05	25,106.09		280,568.14
Other Costs							
----	Food Services					28,568.30	28,568.30
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					86,654.39	86,654.39
----	Other Outgo					833,911.15	833,911.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	433,255.12		433,255.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(129,222.88)		(129,222.88)
----	Total General Fund and Charter Schools Funds Expenditures	37,184,041.24	4,879,308.84	42,063,350.08	4,437,899.39	949,133.84	47,450,383.31

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	4,883.47	0.00	0.00	250.00	0.00	0.00	0.00			0.00	0.00	5,133.47
1110	Regular Education, K-12	20,293,678.72	978,611.74	505,329.33	3,053,019.93	1,835,754.86	0.00	530,696.98			88.58	85.00	27,197,265.14
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	363,407.63	0.00	0.00	117,388.68	0.00	0.00	0.00			0.00	0.00	480,796.31
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	581,588.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	581,588.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,316,688.86	0.00	31,795.01	299,023.13	2,014,406.43	1,882.57	0.00			0.00	0.00	8,663,796.00
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		255,462.05	0.00	0.00	0.00	255,462.05
Total Direct Charged Costs		27,560,246.95	978,611.74	537,124.34	3,469,681.74	3,850,161.29	1,882.57	530,696.98	255,462.05	0.00	88.58	85.00	37,184,041.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,517.44	4,545,154.57	274,636.83	4,879,308.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		59,517.44	4,545,154.57	274,636.83	4,879,308.84

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,124,183.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,832.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,784,370.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	609,735.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,567,122.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,184,041.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,879,308.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,063,350.08
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,734,975.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	427,869.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,245,656.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,408,501.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	46,471,852.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.83%

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)	28,568.30				28,568.30
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			86,654.39		86,654.39
Other Outgo (Objects 1000 - 7999)				833,911.15	833,911.15
Total Other Costs	28,568.30	0.00	86,654.39	833,911.15	949,133.84

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)	26,403.08	0.00	3,661.22	29,453.14	4,545,154.57	0.00	274,636.83
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	.50		.10	.50	113.00		23.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	.50	0.00	.10	.50	113.00	0.00	23.00

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	0.00	0.00	(129,222.88)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation							132,281.88	234,924.15
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	85,139.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							234,924.15	96,475.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	9,829.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,552.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	34,254.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	34,254.66
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	129,222.88	(129,222.88)	400,000.00	400,000.00	367,206.03	367,206.03

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									254.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	576,045.35	0.00	0.00	0.00	141,615.00	2,697,093.18		3,414,753.53	
2000-2999	Classified Salaries	72,574.62	0.00	0.00	0.00	31,936.19	2,102,888.64		2,207,399.45	
3000-3999	Employee Benefits	216,310.40	0.00	0.00	0.00	54,886.99	1,764,693.88		2,035,891.27	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,411.37	24,972.22		26,383.59	
5000-5999	Services and Other Operating Expenditures	1,265.35	0.00	0.00	0.00	5,027.43	973,075.38		979,368.16	
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	866,195.72	0.00	0.00	0.00	234,876.98	7,562,723.30	0.00	8,663,796.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	484.17	53,786.36		54,270.53	
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	484.17	53,786.36	0.00	54,270.53	
	TOTAL COSTS	866,195.72	0.00	0.00	0.00	235,361.15	7,616,509.66	0.00	8,718,066.53	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	265,841.52		265,841.52	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	101,194.54		101,194.54	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,027.43	50,386.59		55,414.02	
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	5,027.43	417,422.65	0.00	422,450.08	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	484.17	31,963.22		32,447.39	
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	484.17	31,963.22	0.00	32,447.39	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	5,511.60	449,385.87	0.00	454,897.47	

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
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								454,897.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	576,045.35	0.00	0.00	0.00	141,615.00	2,697,093.18		3,414,753.53
2000-2999	Classified Salaries	72,574.62	0.00	0.00	0.00	31,936.19	1,837,047.12		1,941,557.93
3000-3999	Employee Benefits	216,310.40	0.00	0.00	0.00	54,886.99	1,663,499.34		1,934,696.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,411.37	24,972.22		26,383.59
5000-5999	Services and Other Operating Expenditures	1,265.35	0.00	0.00	0.00	0.00	922,688.79		923,954.14
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	866,195.72	0.00	0.00	0.00	229,849.55	7,145,300.65	0.00	8,241,345.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,823.14		21,823.14
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	21,823.14	0.00	21,823.14
	TOTAL BEFORE OBJECT 8980	866,195.72	0.00	0.00	0.00	229,849.55	7,167,123.79	0.00	8,263,169.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								8,263,169.06
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	526.93		526.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	126.29		126.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	182.66		182.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,619.13		3,619.13
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	118,133.41		118,133.41
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	122,588.42	0.00	122,588.42

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	
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	122,588.42	0.00	122,588.42	
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)									5,384,524.00
	TOTAL COSTS									5,507,112.42

* 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)

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	7,378,972.18	4,908,100.50
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)	7,378,972.18	4,908,100.50
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	249.00	
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)	249.00	

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

SELPA: Monterey County (AS)

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:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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

SELPA: Monterey County (AS)

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.

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)

	_____	_____
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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:

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

SELPA: **Monterey County (AS)**

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-2023	Difference (A - B)
	8,718,066.53	7,378,972.18	1,339,094.35
	454,897.47		
	8,263,169.06	7,378,972.18	884,196.88
		0.00	
		7,378,972.18	
		0.00	
		0.00	
	8,263,169.06	7,378,972.18	884,196.88

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

- a. Total special education expenditures

	<u>Actual</u> FY 2023-24	<u>Comparison Year</u> 2022-2023	<u>Difference</u>
	8,718,066.53		

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

SELPA: Monterey County (AS)

b. Less: Expenditures paid from federal sources	454,897.47		
c. Expenditures paid from state and local sources	8,263,169.06	7,378,972.18	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,378,972.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,263,169.06	7,378,972.18	
d. Special education unduplicated pupil count	254.00	249.00	
e. Per capita state and local expenditures (A2c/A2d)	32,532.16	29,634.43	2,897.74

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.

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison	
	FY 2023-24	Year	
		2022-2023	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,507,112.42	4,908,100.50	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,908,100.50	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,507,112.42	4,908,100.50	599,011.92

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

	Actual	Comparison	
	FY 2023-24	Year	
		2021-2022	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,507,112.42	4,907,741.45	
Add/Less: Adjustments required for MOE calculation		0.00	

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

SELPA: Monterey County (AS)

Comparison year's expenditures, adjusted for MOE		4,907,741.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,507,112.42	4,907,741.45	
b. Special education unduplicated pupil count	254.00	245.00	
c. Per capita local expenditures(B2a/ B2b)	21,681.54	20,031.60	1,649.95

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 .

Carly Adams

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

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									254.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	565,924.79	0.00	0.00	0.00	131,904.97	2,352,254.98		3,050,084.74
2000-2999	Classified Salaries	69,611.61	0.00	0.00	0.00	21,490.52	2,087,761.30		2,178,863.43
3000-3999	Employee Benefits	222,515.22	0.00	0.00	0.00	51,913.24	1,795,688.42		2,070,116.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	63,888.19	88,879.64		152,767.83
5000-5999	Services and Other Operating Expenditures	702.00	0.00	0.00	0.00	121,997.33	1,282,471.17		1,405,170.50
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	858,753.62	0.00	0.00	0.00	391,194.25	7,607,055.51	0.00	8,857,003.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	10,800.00	10,000.00		20,800.00
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	10,800.00	10,000.00	0.00	20,800.00
	TOTAL COSTS	858,753.62	0.00	0.00	0.00	401,994.25	7,617,055.51	0.00	8,877,803.38
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	565,924.79	0.00	0.00	0.00	131,904.97	2,352,254.98		3,050,084.74
2000-2999	Classified Salaries	69,611.61	0.00	0.00	0.00	21,490.52	1,853,763.64		1,944,865.77
3000-3999	Employee Benefits	222,515.22	0.00	0.00	0.00	51,913.24	1,685,436.06		1,959,864.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	61,855.84	38,750.00		100,605.84
5000-5999	Services and Other Operating Expenditures	702.00	0.00	0.00	0.00	121,997.33	1,262,450.00		1,385,149.33
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	858,753.62	0.00	0.00	0.00	389,161.90	7,192,654.68	0.00	8,440,570.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	10,800.00	0.00		10,800.00
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	10,800.00	0.00	0.00	10,800.00
	TOTAL BEFORE OBJECT 8980	858,753.62	0.00	0.00	0.00	399,961.90	7,192,654.68	0.00	8,451,370.20

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

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
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								8,451,370.20
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	619.50		619.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	206.50		206.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	259.80		259.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,500.00		5,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	127,900.00		127,900.00
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	134,485.80	0.00	134,485.80
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	134,485.80	0.00	134,485.80
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)								6,516,562.07
	TOTAL COSTS								6,651,047.87

* 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)

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										254.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	576,045.35	0.00	0.00	0.00	141,615.00	2,697,093.18	0.00		3,414,753.53
2000-2999	Classified Salaries	72,574.62	0.00	0.00	0.00	31,936.19	2,102,888.64	0.00		2,207,399.45
3000-3999	Employee Benefits	216,310.40	0.00	0.00	0.00	54,886.99	1,764,693.88	0.00		2,035,891.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,411.37	24,972.22	0.00		26,383.59
5000-5999	Services and Other Operating Expenditures	1,265.35	0.00	0.00	0.00	5,027.43	973,075.38	0.00		979,368.16
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	866,195.72	0.00	0.00	0.00	234,876.98	7,562,723.30	0.00	0.00	8,663,796.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	484.17	53,786.36	0.00		54,270.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	484.17	53,786.36	0.00	0.00	54,270.53
	TOTAL COSTS	866,195.72	0.00	0.00	0.00	235,361.15	7,616,509.66	0.00	0.00	8,718,066.53
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	265,841.52	0.00		265,841.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	101,194.54	0.00		101,194.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,027.43	50,386.59	0.00		55,414.02
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	5,027.43	417,422.65	0.00	0.00	422,450.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	484.17	31,963.22	0.00		32,447.39
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	484.17	31,963.22	0.00	0.00	32,447.39
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	5,511.60	449,385.87	0.00	0.00	454,897.47
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

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

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
TOTAL COSTS										454,897.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	576,045.35	0.00	0.00	0.00	141,615.00	2,697,093.18	0.00		3,414,753.53
2000-2999	Classified Salaries	72,574.62	0.00	0.00	0.00	31,936.19	1,837,047.12	0.00		1,941,557.93
3000-3999	Employee Benefits	216,310.40	0.00	0.00	0.00	54,886.99	1,663,499.34	0.00		1,934,696.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,411.37	24,972.22	0.00		26,383.59
5000-5999	Services and Other Operating Expenditures	1,265.35	0.00	0.00	0.00	0.00	922,688.79	0.00		923,954.14
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	866,195.72	0.00	0.00	0.00	229,849.55	7,145,300.65	0.00	0.00	8,241,345.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,823.14	0.00		21,823.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,823.14	0.00	0.00	21,823.14
	TOTAL BEFORE OBJECT 8980	866,195.72	0.00	0.00	0.00	229,849.55	7,167,123.79	0.00	0.00	8,263,169.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									8,263,169.06
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	526.93	0.00		526.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	126.29	0.00		126.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	182.66	0.00		182.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,619.13	0.00		3,619.13
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	118,133.41	0.00		118,133.41
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	122,588.42	0.00	0.00	122,588.42
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	122,588.42	0.00	0.00	122,588.42

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

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)									5,384,524.00
	TOTAL COSTS									5,507,112.42

* 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: Monterey County (AS)

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

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

SELPA: Monterey County (AS)

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.

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 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) _____ (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) _____ (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:

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

SELPA: Monterey County (AS)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-2024	Difference (A - B)
	8,877,803.38		
	426,433.18		
	8,451,370.20	8,263,169.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,263,169.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,451,370.20	8,263,169.06	188,201.14

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

Add/Less: Adjustments 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.

	Budgeted Amounts FY 2024-25	Comparison Year 2023-2024	Difference
	8,877,803.38		
	426,433.18		
	8,451,370.20	823,169.06	

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

SELPA: Monterey County (AS)

Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		823,169.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,451,370.20	823,169.06	
d. Special education unduplicated pupil count	254.00	254.00	
e. Per capita state and local expenditures (A2c/A2d)	33,273.11	3,240.82	30,032.29

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.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	2023-2024	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	6,651,047.87	5,507,112.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,507,112.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,651,047.87	5,507,112.42	1,143,935.45

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	Difference
	FY 2024-25	2023-2024	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	6,651,047.87	5,507,112.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,507,112.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,651,047.87	5,507,112.42	

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

SELPA: **Monterey County (AS)**

b. Special education unduplicated pupil count	254.00	254.00	
c. Per capita local expenditures (B2a/B2b)	26,185.23	21,681.54	4,503.68

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.

Carly Adams

Contact Name

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Title

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

Pacific Grove Unified**Monterey County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

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

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

Passed

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

Passed

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

Passed

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

Passed

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

Passed

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

Passed

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

Passed

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

Passed

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

- | | |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement | <input type="checkbox"/> Consent |
| <input type="checkbox"/> Health and Safety of Students and Schools | <input checked="" type="checkbox"/> Action/Discussion |
| <input type="checkbox"/> Credibility and Communication | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing |

SUBJECT: Resolution #1138 for the Gann Limits Calculations

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve Resolution #1138 for the Gann Limit calculations for the 2023-24 actuals and the 2024-25 adopted budget.

BACKGROUND:

In 1979, the voters in California adopted Proposition 4, which added an amendment to the State Constitution regarding maximum appropriation limitations for public agencies. Each year, school districts in California are required to compute a final Gann Limit for the preceding fiscal year and to adopt an estimated appropriations limit for the current year. Although districts are required to compute their Gann Limits, legislation regarding Proposition 4 exempted school districts from the requirements of the limit, by allowing any increase in a school district's Gann Limit to be offset by a reduction in the State of California's Gann Limit.

INFORMATION:

This resolution summarizes the District's newly computed Gann Limit for 2023-24, and the estimated appropriation for 2024-25. The appropriations do not exceed the limitations imposed by Proposition 4, ensuring that the growth in government spending does not exceed the growth in population and inflation.

FISCAL IMPACT:

No fiscal impact.

**Pacific Grove Unified School District
Board of Education
Resolution Number 1138
RESOLUTION #1138 FOR ADOPTING THE “GANN” LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2023-24 and 2024-25 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2023-24 and 2024-25 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by the Governing Board of the Pacific Grove Unified School District on this this 12th day of September 2024, by the following vote:

AYES: NOES: ABSENT:

Brian Swanson, President

Dr. Elliott Hazen, Clerk

Jennifer McNary, Board Member

Laura Ottmar, Board Member

Carolyn Swanson, Board Member

Dr. Linda Adamson, Superintendent

- | | |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement | <input type="checkbox"/> Consent |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing |

SUBJECT: Proposed Board Calendar

DATE: September 12, 2024

PERSON(S) RESPONSIBLE: Dr. Linda Adamson, Superintendent

RECOMMENDATION:

The District Administration recommends that the Board review and possibly modify the schedule of meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

BACKGROUND:

The Board has approved Bylaw 9320, which states that regular Board Meetings be held on the first and third Thursday of each month, from August through June. At the annual organizational meeting held in December, Trustees approve the meeting calendar as presented. The calendar is reviewed at each Board meeting.

INFORMATION:

Changes to the Board Meeting dates must be approved by a majority vote of the Trustees.

Board Meeting Calendar

August-December 2024

Closed Session & Open Session times vary

Thursday, August 8	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Quarterly Facilities Project Updates ✓ Review of Legal Services Costs ✓ Student Enrollment Update ✓ Property Tax Report ✓ <i>Cell Phone Usage for Students - Policy Presentation</i> ✓ <i>Consolidated Application for Federal Funding</i> ✓ <i>Board Meeting Calendar (January-June 2025)</i>
Thursday, August 15 5:30 PM	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ <i>Board Governance & Board Goals Discussion</i>
Thursday, September 5	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ CSBA Policy Update ✓ Williams Uniform Complaint Report (Quarterly) ✓ <i>Summer Program Presentation</i> ✓ <i>Public Hearing & Resolution: Sufficiency of Instructional Materials for Fiscal Year 2024-25</i> ✓ <i>Curriculum Mapping & Planning</i>
Thursday, September 12 5:30 PM	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ <i>Resolution for the GANN Limit for 2024-25</i>
Thursday, October 3	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Week of the School Administrator ✓ FY 2024-25 Budget Revision #1 ✓ CAASPP/ELPAC Review of Data ✓ <i>Instructional Materials Policy</i> ✓ <i>Communications Plan</i> ✓ <i>TK-3rd Grade Spanish Language Classes</i> ✓ <i>School Services HR Report Plan Update</i> ✓ <i>Declaration of Need for Highly Qualified Educators</i> ✓ <i>Unaudited Actuals*</i>
Thursday, October 24 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ TBD
Thursday, November 7	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Intent Form Due (to serve as Board President/Clerk) ✓ Review of Special Education Contracts ✓ PGHS Course Bulletin Information/Discussion ✓ <i>Educational Protection Account Update</i> ✓ CSBA Policy Update

	<ul style="list-style-type: none"> ✓ <i>Equity Policy Update - Policy Committee</i>
Thursday, November 21 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ TBD
Thursday, December 12	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Annual Cultural Proficiency Implementation Plan ✓ Quarterly Facilities Project Updates ✓ First Interim Report ✓ CSBA Board Comments ✓ <i>Election of 2024-25 Board President and Clerk</i> ✓ <i>PGHS Course Bulletin Action/Discussion</i> ✓ <i>Williams Uniform Complaint Report (Quarterly)</i> ✓ <i>CSBA Policy Update</i> ✓ <i>Swearing In of New Board Members</i>
Thursday, December 19 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ <i>Board Governance and Self-evaluation</i> ✓ <i>District Goals Update</i>

Board Meeting Calendar

January-July 2025

Closed Session & Open Session times vary

Thursday, January 9	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Superintendent Goals- midyear check-in ✓ Preliminary Enrollment Projection for 2024-25 ✓ Property Tax Update ✓ Resolution recognizing February as Black History Month ✓ School Accountability Report Cards
Thursday, January 16 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ TBD
Thursday, February 6	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Report on Governor's Budget Proposal ✓ Budget Development Calendar ✓ Approve Aug.-Dec. 2024-25 Board Meeting Calendar ✓ Quarterly Facilities Project Updates ✓ Resolution recognizing March as Women's History Month ✓ LCAP 2024-25 Midyear Report ✓ CSBA Policy Update ✓ ABM Building Solution, LLC Construction Agreement: Public Hearing and Contract Approval
Thursday, March 6 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ Board Governance Training
Thursday, March 20	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Second Interim ✓ TRAN Resolution ✓ Williams/Valenzuela Uniform Complaint Report ✓ Possible Personnel Action Presented as Information (RIF) ✓ Non-reelects Solution ✓ Board Goals Study Session ✓ Cultural Proficiency Implementation Plan Presentation ✓ 2024-25 Audit Report ✓ Board considers legislative action at local and state levels
Thursday, March 27 TIME TBD	<p>Special Board Meeting</p> <ul style="list-style-type: none"> ✓ TBD
Thursday, April 3	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Resolution recognizing May as Asian American Pacific Islander Heritage Month

	<ul style="list-style-type: none"> ✓ School Resource Officer Update ✓ Student Board Recognition ✓ M.C. Kimball & Associates Inc. Safety Report Presentation
Thursday, April 24 TIME TBD	Special Board Meeting <ul style="list-style-type: none"> ✓ LCAP Study Session
Thursday, May 1	Regular Board Meeting <ul style="list-style-type: none"> ✓ Board Goals for 2025-26 ✓ California Day of the Teacher ✓ Week of the CSEA Employee ✓ Retiree Recognition ✓ Begin Superintendent Evaluation ✓ CSBA Policy Update
Thursday, May 15	Regular Board Meeting <ul style="list-style-type: none"> ✓ Review Governor's Revised Budget ✓ Suspensions/Expulsions Annual Report ✓ 2025-26 Budget Public Hearing ✓ LCAP Public Hearing ✓ Educational Protection Account Approval ✓ Resolution recognizing June as LGBTQ+ Month ✓ Continue Superintendent Evaluation
Thursday, June 5	Regular Board Meeting <ul style="list-style-type: none"> ✓ Williams/Valenzuela Uniform Complaint Report ✓ 2025-26 Budget Public Adoption ✓ LCAP and Local Indicators Adoption ✓ Approval of Contracts and Purchase Orders for 2025-26 ✓ Resolution recognizing Juneteenth ✓ Complete Superintendent's Evaluation ✓ School Resource Officer Contract ✓ Solicitation of Funds
Thursday, June 26	Special Board Meeting <ul style="list-style-type: none"> ✓ TBD
JULY 2025	<ul style="list-style-type: none"> ✓ NO BOARD MEETINGS