Regular Meeting September 12, 2024

Approval of the 2023-24 Unaudited Actuals for the Two Rock Union School Districts for all Funds

Situation: *In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.*

Plan: The plan is to present the 2023-24 Unaudited Actuals for the Two Rock Union School District

This agenda item presented for Board discussion and approval is the 2023-24 Unaudited Actuals for the Two Rock Union School District. Upon approval of the financial statements by the Board of Trustees, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15th.

The following reports are included in the SACS State Software:

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Program Cost Report – Allocation Factors (Form PCRAF)*
- *Program Cost Report (form PCR)*
- *Summary of Interfund Activities – Actuals*
- *Special Education Maintenance of Effort (SEMA/SEMB)*
- *Technical Review Checks (TRC)*

All of the reports reflect that Two Rock Union School District has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula.

The following is a list of the ending fund balances as of June 30, 2024:

- *Fund 01 (General Fund) $2,303,798*
- *Fund 14 (Deferred Maintenance Fund) $12,430*

- *Fund 17 (Special Reserve for Other Than Capital Outlay Projects) $68,498*
- *Fund 40 (Reserve for Capital Outlay) $284,967*

Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:

1. ***Unrestricted Revenues:***
   a) *Federal Impact Aid Increased based on final receipts for prior years*
      i. *See All Other Inter-Fund Transfer 7619*
   b) *Interest earnings came in slightly lower based on final 4th quarter earnings*
   c) *Lottery earnings (Prop 20 and non-Prop 20) came in higher based on estimated final 4th QTR rates from the State and **Increases** in Lottery sales*
   d) *Other State Revenues for Pupil Transportation reimbursement from the State*
   e) *Other Local Revenues came in higher primarily due to prior year SCOE reimbursements for BTSA and refund from SCOE for prior year CBO Conference expenses*
   f) *Local Control Funding Formula (LCFF):*
      i. *There were fluctuations in the various components of local property taxes. The overall net variance is only $466.*
2. ***Unrestricted Expenditures:***
   a) *Certificated Salaries came in lower due to substitute costs for Special Education that were transferred to resource 6500*
   b) *Classified salaries were also lower due lower sub costs and vacancies.*
   c) ***Employee Benefits** were proportionately impacted due to the fluctuations in salary accounts.*
   d) ***Materials and Supplies** came in lower based on final purchases for goods.*
      i. *Lower Paper expenditures, office supplies, postage, etc.*
      ii. *Non-capital equipment were lower for custodial and computer replacement*
      iii. *Technology and software licensing costs were lower based on final expenditures for Follet (library software)*
      iv. *Certain costs moved from Unrestricted to COVID funds for 1:1 student devices - approx. $15K to support ongoing student learning recovery*
   e) *Variances in **Other Operating Expenditures** were due to various factors including:*
      i. *Fingerprinting cost came in lower*
      ii. *Outdoor Education costs came in lower*
      iii. *IT support contract came in lower*
   f) *Capital Outlay*
      i. *None*
   g) *All Other Interfund Transfers*
      i. *Increase transfer to Fund 40 due to increase in one-time Federal Impact aid for prior year funds*
3. ***Restricted Revenues:***
   a) *Decreases in Child Nutrition (Summer Seamless) Federal and State Funding*
      i. *Final meals served lower than expected at year end*
   b) *Deferred Revenue for Federal Grants and Title Grants*
   c) *STRS on Behalf Calculations lower than budgeted by $7,284 (8590)*
   d) *Lottery earnings (Prop 20) came in slightly higher based on estimated final 4th QTR rates*
   e) *Increase Contribution to Restricted programs due in large part to final transfer of Counseling Grant and Childcare program from Unrestricted to Restricted*

4. ***Restricted Expenditures:***
   a) *Variances in Restricted Expenditures due in large part to the*
      i. *Substitute costs and Other Pay*
      ii. *Hourly Music Specialist*
      iii. *STRS on Behalf Calculations lower than budgeted by $7,784 (3100)*
      iv. *Unused Prop 20 Lottery funds for textbook adoptions delayed by State*
      v. *Lower Materials and Supply costs*
      vi. *Higher Food Costs due to Universal Meal (Summer Seamless Prog)*
      vii. *Lower Special Education Contracts including SOCC and Transportation costs*
      viii. *Projected reserves for programs that are intended to extend beyond the current year (4-6 years) (5800)*

5. *Components of Ending Fund Balance*

   a) ***Non-Spendable**:*
      i. *Revolving Cash $2,502*
      ii. *Prepaid Items $0*
   b) ***Restricted:***
      i. *Legally Restricted Program reserves will be budgeted in the 1st Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise. Total $535,528*
   c) ***Committed:** NONE*
   d) ***Assigned:***
      i. *The District is recommending several Board designated set-asides.*
         1. *Additional 5% $143,852 REU*
         2. *Locally Restrict Funds (Child Care; Counseling Reimb., etc.) $0*

   Total Assigned: $143,852

   e) ***Unassigned:***
      i. *The district continues to maintain 5% reserve for economic uncertainty required by the State of California $143,852*
      ii. *Available reserves are that amount over all of the other reserves. However, these are considered one-time. $1,478,335*

   Total Ending Fund Balance *$2,303,799*

Submitted/Recommended by:
Chris Thomas, Chief Business Official (Consultant)

Recommendation:
Approval of the 2022-23 Unaudited Actuals

Quick Summary/Abstract:

Fiscal Impact:

Over the past two months, staff has completed the closing process for all funds within the Two Rock Union School District. The components of ending fund balance for the combined General Fund as of June 30, 2024 are as follows:

Reserves and Components of Ending Fund Balance:

Non-Spendable:		
Revolving cash	*$*	*2,505*
Stores (Fuel/Oil Inventory)	*$*	*0*
Prepaid Expenditures	*$*	*0*
Restricted	*$*	*535,258*
Committed	*$*	*0*
Assigned		
5% Reserve of Economic Uncertainties	*$*	*143,852*
Locally Restricted funds	*$*	*0*
Unassigned		
Reserve for Economic Uncertainty (REU)	*$*	*143,852 5%*
Available	*$*	*1,478,334*
Total Ending Fund Balance	***$***	***2,303,798***

NOTE: It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.

Associated File Attachments

Comparative Spreadsheets
Certification
SACS Reports

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

		UNRESTRICTED GENERAL FUND			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
		135.37	135.44	0.07	Using 3-year average ADA
BEGINNING FUND BALANCE:		$1,741,125	$1,741,125	$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	$735,611	$942,735	$207,124	Update LCFF Calcs w/ 3-year avg
8012	Education Protection Account	$433,979	$195,810	($238,169)	P2 ADA and Unduplicated counts
8019	State Aid - Prior Year	$0	$304	$304	PY State Aid adjustments
8021	Homeowners Exemptions	$1,097	$1,153	$56	
8029	Other In-Lieu Taxes	$0	$0	$0	
8041	Secured	$224,893	$245,414	$20,521	Update for final property tax receipts
8042	Unsecured	$7,775	$7,507	($268)	
8043	Prior Year Taxes	$0	$102	$102	
8044	Supplemental	$28,600	$30,063	$1,463	
8045	ERAF	$163,418	$172,751	$9,333	
8047	Community Redevelopment Funds	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	
8096	Transfers to Charter School-In Lieu Tax	$0	$0	$0	
8097	Property Tax Transfers	$0	$0	$0	
	Total LCFF	$1,595,373	$1,595,839	$466	Net change in LCFF-PY Adjust
Federal Revenues					
8110	Impact Aid	$431,114	$445,030	$13,916	Per Final Impact Aid receipts
8181	Spec Ed Entitlement (IDEA)	$0	$0	$0	
8220	Child Nutrition	$0	$0	$0	
8290	All Other Federal Revenue	$0	$0	$0	
	Total Federal Revenues	$431,114	$445,030	$13,916	
State Revenues					
8520	Child Nutrition	$0	$0	$0	
8550	Mandated Cost Reimbursements	$4,512	$4,512	$0	
8560	Lottery (Non-Prop 20)	$21,335	$25,520	$4,185	Per final lottery-higher est. sales
8590	All Other State Revenues	$300	$2,734	$2,434	State Testing reimbursement
	Total State Revenues	$26,147	$32,766	$6,619	
Local Revenues					
8650	Leases and Rentals	$10,350	$9,550	($800)	Per Final
8660	Interest Earnings	$84,000	$80,372	($3,628)	Per final Interest earnings
8689	All Other Fees & Contracts	$0	$0	$0	
8699	Other Local Revenues	$22,903	$26,186	$3,283	Local Donations
8792	Transfer of Apportionment from COE	$0	$0	$0	
	Total Local Revenues	$117,253	$116,108	($1,145)	
TOTAL REVENUES		$2,169,887	$2,189,743	$19,856	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	
8980	Contributions to Restricted Prgs	($312,843)	($363,007)	($50,164)	Special Ed Contribution
8990	Section 12.4 Tsf of Restricted Pr			$0	
	Total Other Financing Sources	($312,843)	($363,007)	($50,164)	
TOTAL REVENUES & OTHER SOURCES		$1,857,044	$1,826,736	($30,308)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

EXPENDITURES		UNRESTRICTED GENERAL FUND BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	$508,525	$487,398	($21,127)	Sub Costs moved to re 6500
1200	Certificated Support	$0	$0	$0	
1300	Administrative	$173,050	$171,550	($1,500)	Per current staffing
1900	Other Certificated	$4,500	$4,910	$410	
	Total Certificated Salaries	$686,075	$663,858	($22,217)	
Classified Salaries					
2100	Instructional Assist	$94,941	$89,866	($5,075)	Per current staffing
2200	Classified Support	$15,417	$11,884	($3,533)	Per current staffing
2300	Administrative	$0	$0	$0	
2400	Clerical Salaries	$111,503	$112,679	$1,176	Per current staffing
2900	Other Classified	$0	$0	$0	
	Total Classified Salaries	$221,861	$214,429	($7,432)	
Employee Benefits					
3100	STRS	$111,782	$108,257	($3,525)	Per Salary Adj. above 19.1%
3200	PERS	$67,954	$67,926	($28)	Per Salary Adj. above
3300	OASDI/Medicare	$30,212	$30,174	($38)	Per Salary Adj. above
3400	Health & Welfare	$114,706	$114,011	($695)	Per Salary Adj. above
3500	State Unemployment Ins	$450	$429	($21)	Per Salary Adj. above
3600	Workers Comp	$9,788	$9,572	($216)	Per Salary Adj. above
3700	Retiree Benefits	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$0	$0	
	Total Employee Benefits	$334,892	$330,369	($4,523)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	$21,963	$21,070	($893)	Per current estimates
4200	Books & Reference Materials	$0	$0	$0	
4300	Materials & Supplies	$75,394	$58,850	($16,544)	Per current estimates
4400	Non-Capital Furniture & Equip	$20,623	$13,059	($7,564)	Per current estimates
4700	Food	$0	$0	$0	
	Total Materials & Supplies	$117,980	$92,979	($25,001)	
Services & Other Operating Exp					
5100	Sub-Agreements over $25K	$0	$0	$0	
5200	Travel & Conferences (Mileage)	$8,500	$4,771	($3,729)	Per current estimates
5300	Dues & Memberships	$12,652	$11,974	($678)	Per current estimates
5400	Insurance	$33,309	$32,116	($1,193)	Per current estimates
5500	Utilities	$49,807	$42,213	($7,594)	Per current estimates
5600	Rentals, Leases & Repairs	$17,965	$21,171	$3,206	Contract for remediation
5700	Direct Cost Transfers	$0	$0	$0	
5800	Professional Consulting/Other Operating	$250,411	$220,923	($29,488)	Fingerprinting/IT contract/Outdoor Ed
5900	Communications/Telephone	$8,892	$7,577	($1,315)	Per current estimates
	Total Services and Other Operating Exp.	$381,536	$340,745	($40,791)	
Capital Outlay					
6100	Land Improvements	$0	$0	$0	
6200	Building Improvements	$0	$0	$0	
6400	Capital Equipment	$0	$0	$0	
6500	Capital Equipment Replace	$0	$0	$0	
	Total Capital Outlay	$0	$0	$0	
TOTAL EXPENDITURES 1000-6000		$1,742,344	$1,642,380	($99,964)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

EXPENDITURES

		UNRESTRICTED GENERAL FUND			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Indirect/Direct Cost					
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	
7211	Tsf of Pass-thru Revenues Charters	$0	$0	$0	
7310	Indirect Cost GF	($42,830)	($22,558)	$20,272	Indirect rate @ 10.65%
7350	Indirect Cost - InterFund	$0	$0	$0	
	Total Indirect	($42,830)	($22,558)	$20,272	
TOTAL EXPENDITURES		$1,699,514	$1,619,822	($79,692)	
OTHER FINANCING USES					
7438	Debt Service - Principal	$0	$0	$0	
7439	Debt Service - Interest	$0	$0	$0	
7619	All Other Inter-Fd Transfers	$180,000	$181,000	$1,000	Increase Facilities Tsf>Fd 40
	Total Financing Uses:	$180,000	$181,000	$1,000	(due to increase in Fed Impact Aid)
TOTAL EXPENDITURES & OTHER USES		$1,879,514	$1,800,822	($78,692)	
EXCESS OF REVENUES OVER EXPENSE		($22,470)	$25,914	$48,384	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	$2,000	$1,000	($1,000)	Tsf to Restricted Food/Childcare Accts
	Stores Inventory	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	
RESTRICTED		$0	$0	$0	
COMMITTED		$0	$0	$0	
ASSIGNED					
	Board Designated:				
	5% REU	$158,611	$143,852	($14,758)	
	Locally restricted funds	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	$158,611	$143,852	($14,758)	5% Reserve
	Available	$1,399,434	$1,478,334	$78,901	
TOTAL ENDING FUND BALANCE:		$1,718,655	$1,767,039	$48,384	$1 variance due to rounding

Note: $1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

		RESTRICTED GENERAL FUND			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
		135.37	135.44	0	
BEGINNING FUND BALANCE:		$490,767	$490,764	($3)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	$0	$0	$0	
8012	Education Protection Account	$0	$0	$0	
8019	State Aid - Prior Year	$0	$0	$0	
8021	Homeowners Exemptions	$0	$0	$0	
8029	Other In-Lieu Taxes	$0	$0	$0	
8041	Secured	$0	$0	$0	
8042	Unsecured	$0	$0	$0	
8043	Prior Year Taxes	$0	$0	$0	
8044	Supplemental	$0	$0	$0	
8045	ERAF	$0	$0	$0	
8047	Community Redevelopment Funds	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	
8096	Transfers to Charter School-In Lieu Ta	$0	$0	$0	
8097	Property Tax Transfers	$20,176	$21,380	$1,204	Special Education
	Total LCFF	$20,176	$21,380	$1,204	
Federal Revenues					
8110	Impact Aid	$0	$0	$0	
8181	Spec Ed Entitlement (IDEA)	$20,929	$21,493	$564	AB602 Spec Ed
8220	Child Nutrition	$60,196	$61,724	$1,528	Universal Meals based on final
8290	All Other Federal Revenue	$137,885	$106,025	($31,860)	PY Carrover/Deferred Revenue
	Total Federal Revenues	$219,010	$189,242	($29,768)	
State Revenues					
8520	Child Nutrition	$59,000	$57,653	($1,347)	Final reimbursement
8550	Mandated Cost Reimbursements	$0	$0	$0	
8560	Lottery (Prop 20)	$9,635	$13,169	$3,534	Per final 4th QTR estimates
8590	All Other State Revenues	$339,971	$296,050	($43,921)	Def Revenue/STRS on Behalf
	Total State Revenues	$408,606	$366,872	($41,734)	
Local Revenues					
8625	Community Redevelopment Funds	$0	$0	$0	
8660	Interest Earnings	$0	$0	$0	
8689	All Other Fees & Contracts	$0	$0	$0	
8699	Other Local Revenues	$27,985	$37,134	$9,149	Counseling/Tri-care
8792	Transfer of Apportionment from C	$132,145	$144,585	$12,440	AB602 Special Ed
	Total Local Revenues	$160,130	$181,719	$21,589	
TOTAL REVENUES		$807,922	$759,213	($48,709)	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	
8980	Contributions to Restricted Prgs	$312,843	$363,007	$50,164	Special Education
8998	Section 12.4 Tsf of Restricted Pr	$0	$0	$0	
	Total Other Financing Sources	$312,843	$363,007	$50,164	
TOTAL REVENUES & OTHER SOURCES		$1,120,765	$1,122,220	$1,455	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24
0

EXPENDITURES		RESTRICTED GENERAL FUND BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	$57,850	$62,394	$4,544	Spec Ed Sub Costs
1200	Certificated Support	$30,000	$33,285	$3,285	S/L TEACHER
1300	Administrative	$25,600	$28,300	$2,700	
1900	Other Certificated	$0	$0	$0	
	Total Certificated Salaries	$113,450	$123,979	$10,529	
Classified Salaries					
2100	Instructional Assist	$29,489	$29,527	$38	Sub/Extra Duty Pay
2200	Classified Support	$14,051	$15,035	$984	Sub/Extra Duty Pay
2300	Administrative	$0	$0	$0	Sub/Extra Duty Pay
2400	Clerical Salaries	$23,647	$24,787	$1,140	Bilingual Clerk Title I
2900	Other Classified	$0	$0	$0	Hourly Music
	Total Classified Salaries	$67,187	$69,349	$2,162	
Employee Benefits					
3100	STRS	$84,339	$80,840	($3,499)	STRS on Behalf Calcs
3200	PERS	$16,340	$16,900	$560	Per Salary Adj. above
3300	OASDI/Medicare	$6,843	$7,191	$348	Per Salary Adj. above
3400	Health & Welfare	$13,678	$13,300	($378)	Per Salary Adj. above
3500	State Unemployment Ins	$97	$98	$1	Per Salary Adj. above
3600	Workers Comp	$2,138	$2,444	$306	Per Salary Adj. above
3700	Retiree Benefits	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$0	$0	
	Total Employee Benefits	$123,435	$120,773	($2,662)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	$21,200	$1,600	($19,600)	Per current estimates
4200	Books & Reference Materials	$0	$0	$0	
4300	Materials & Supplies	$57,061	$15,956	($41,105)	Per current estimates
4400	Non-Capital Furniture & Equip	$22,569	$18,731	($3,838)	Per current estimates
4700	Food	$117,044	$119,497	$2,453	Final Food Costs/Univ Meals
	Total Materials & Supplies	$217,874	$155,784	($62,090)	
Services & Other Operating Exp					
5100	Sub-Agreements over $25K	$167,377	$178,381	$11,004	Special Education Contract
5200	Travel & Conferences (Mileage)	$15,203	$5,577	($9,626)	Per Current Estimates
5300	Dues & Memberships	$0	$0	$0	
5400	Insurance	$0	$0	$0	
5500	Utilities	$0	$0	$0	
5600	Rentals, Leases & Repairs	$26,925	$22,624	($4,301)	Per Current Estimates
5700	Direct Cost Transfers	$0	$0	$0	
5800	Professional Consulting/Other Op	$445,088	$304,475	($140,613)	NPS/NPS & COVID Funds;
5900	Communications/Telephone	$0	$0	$0	
	Total Services and Other Operatin	$654,593	$511,057	($143,536)	
Capital Outlay					
6100	Land Improvements	$32,916	$32,310	($606)	
6200	Building Improvements	$0	$0	$0	
6400	Capital Equipment	$40,414	$40,415	$1	
6500	Capital Equipment Replace	$0	$0	$0	
	Total Capital Outlay	$73,330	$72,725	($605)	
TOTAL EXPENDITURES 1000-6000		$521,946	$469,885	($52,061)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

EXPENDITURES (continued)		RESTRICTED GENERAL FUND: BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Indirect/Direct Cost					
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	
7211	Tsf of Pass-thru Rev Charter	$0	$0	$0	
7310	Indirect Cost GF	$42,830	$22,557	($20,273)	I/C @ 10.65%
7350	Indirect Cost - InterFund	$0	$0	$0	
	Total Indirect	$42,830	$22,557	($20,273)	
TOTAL EXPENDITURES		$1,292,699	$1,076,224	($216,475)	
OTHER FINANCING USES					
7438	Debt Service - Interest		$0	$0	
7439	Debt Service - Principle		$0	$0	
7619	All Other Inter-Fd Transfers		$0	$0	
	Total Financing Uses:	$0	$0	$0	
TOTAL EXPENDITURES & OTHER USES		$1,292,699	$1,076,224	($216,475)	
EXCESS OF REVENUES OVER EXPENSE		($171,934)	**$45,996**	**$217,930**	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	$0	$1,502	$1,502	
	Stores Inventory	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	
RESTRICTED		$318,833	$535,258	$216,425	Fed & State Title/Prop 28
COMMITTED		$0	$0	$0	Learning Recovery/Art,Music Blk
ASSIGNED					
	Board Designated:				
	2% REU	$0	$0	$0	
	One-time Mandated Costs	$0	$0	$0	
	Local Site Donations	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	$0	$0	$0	
	Available	$0	$0	$0	
TOTAL ENDING FUND BALANCE:		**$318,833**	**$536,760**	**$217,927**	**$1 variance due to rounding**

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

		TOTAL GENERAL FUND (COMBINED)			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
	Average Daily Attendance (ADA)	135.37	135.44	0	3-year average ADA
BEGINNING FUND BALANCE:		$2,231,892	$2,231,889	($3)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	$735,611	$942,735	$207,124	Update LCFF Calcs w/ 3-year avg
8012	Education Protection Account	$433,979	$195,810	($238,169)	P2 ADA and Unduplicated counts
8019	State Aid - Prior Year	$0	$304	$304	PY State Aid adjustments
8021	Homeowners Exemptions	$1,097	$1,153	$56	
8029	Other In-Lieu Taxes	$0	$0	$0	
8041	Secured	$224,893	$245,414	$20,521	Update for final property tax receipts
8042	Unsecured	$7,775	$7,507	($268)	
8043	Prior Year Taxes	$0	$102	$102	
8044	Supplemental	$28,600	$30,063	$1,463	
8045	ERAF	$163,418	$172,751	$9,333	
8047	Community Redevelopment Funds	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	
8096	Transfers to Charter School-In Lieu Tax	$0	$0	$0	
8097	Property Tax Transfers	$20,176	$21,380	$1,204	
	Total LCFF:	$1,615,549	$1,617,219	$1,670	
Federal Revenues					
8110	Impact Aid	$0	$0	$0	
8181	Spec Ed Entitlement (IDEA)	$452,043	$466,523	$14,480	
8220	Child Nutrition	$60,196	$61,724	$1,528	
8290	All Other Federal Revenue	$137,885	$106,025	($31,860)	
	Total Federal Revenues	$650,124	$634,272	($15,852)	
State Revenues					
8520	Child Nutrition	$59,000	$57,653	($1,347)	
8550	Mandated Cost Reimbursements	$4,512	$4,512	$0	
8560	Lottery (Non-Prop 20)	$30,970	$38,689	$7,719	
8590	All Other State Revenues	$340,271	$298,784	($41,487)	
	Total State Revenues	$434,753	$399,638	($35,115)	
Local Revenues					
8650	Leases and Rentals	$10,350	$9,550	($800)	
8660	Interest Earnings	$84,000	$80,372	($3,628)	
8689	All Other Fees & Contracts	$0	$0	$0	
8699	Other Local Revenues	$50,888	$63,320	$12,432	
8792	Transfer of Apportionment from COE	$132,145	$144,585	$12,440	
	Total Local Revenues	$277,383	$297,827	$20,444	
TOTAL REVENUES		$2,977,809	$2,948,956	($28,853)	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	
8980	Contributions to Restricted Prgs	$0	$0	$0	
8990	Section 12.4 Tsf of Restricted Pr	$0	$0	$0	
	Total Other Financing Sources	$0	$0	$0	
TOTAL REVENUES & OTHER SOURCES		$2,977,809	$2,948,956	($28,853)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

EXPENDITURES

		TOTAL GENERAL FUND (COMBINED)			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	$566,375	$549,792	($16,583)	
1200	Certificated Support	$30,000	$33,285	$3,285	
1300	Administrative	$198,650	$199,850	$1,200	
1900	Other Certificated	$4,500	$4,910	$410	
	Total Certificated Salaries	$799,525	$787,837	($11,688)	
Classified Salaries					
2100	Instructional Assist	$124,430	$119,393	($5,037)	
2200	Classified Support	$29,468	$26,919	($2,549)	
2300	Administrative	$0	$0	$0	
2400	Clerical Salaries	$135,150	$137,466	$2,316	
2900	Other Classified	$0	$0	$0	
	Total Classified Salaries	$289,048	$283,778	($5,270)	
Employee Benefits					
3100	STRS	$196,121	$189,097	($7,024)	
3200	PERS	$84,294	$84,826	$532	
3300	OASDI/Medicare	$37,055	$37,365	$310	
3400	Health & Welfare	$128,384	$127,311	($1,073)	
3500	State Unemployment Ins	$547	$527	($20)	
3600	Workers Comp	$11,926	$12,016	$90	
3700	Retiree Benefits	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$0	$0	
	Total Employee Benefits	$458,327	$451,142	($7,185)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	$43,163	$22,670	($20,493)	
4200	Books & Reference Materials	$0	$0	$0	
4300	Materials & Supplies	$132,455	$74,806	($57,649)	
4400	Non-Capital Furniture & Equip	$43,192	$31,790	($11,402)	
4700	Food	$117,044	$119,497	$2,453	
	Total Materials & Supplies	$335,854	$248,763	($87,091)	
Services & Other Operating Exp					
5100	Sub-Agreements over $25K	$167,377	$178,381	$11,004	
5200	Travel & Conferences (Mileage)	$23,703	$10,348	($13,355)	
5300	Dues & Memberships	$12,652	$11,974	($678)	
5400	Insurance	$33,309	$32,116	($1,193)	
5500	Utilities	$49,807	$42,213	($7,594)	
5600	Rentals, Leases & Repairs	$44,890	$43,795	($1,095)	
5700	Direct Cost Transfer	$0	$0	$0	
5800	Professional Consulting/Other Operati	$695,499	$525,398	($170,101)	
5900	Communications/Telephone	$8,892	$7,577	($1,315)	
	Total Services and Other Operating Ex	$1,036,129	$851,802	($184,327)	
Capital Outlay					
6100	Land Improvements	$32,916	$32,310	($606)	
6200	Building Improvements	$0	$0	$0	
6400	Capital Equipment	$40,414	$40,415	$1	
6500	Capital Equipment Replace	$0	$0	$0	
	Total Capital Outlay	$73,330	$72,725	($605)	
TOTAL EXPENDITURES 1000-6000		**$2,992,213**	**$2,696,047**	**($9,201)**	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

UNAUDITED ACTUALS

EXPENDITURES (continued)

		TOTAL GENERAL FUND (COMBINED)			
		BUDGET REVISION 6/13/2024 (A)	UNAUDITED ACTUALS 9/12/2024 (B)	Variance (B) - (A) (C)	Comments
Indirect/Direct Cost					
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	
7211	Tsf of Pass-thru Revenues Charters	$0	$0	$0	
7310	Indirect Cost GF	$0	($1)	($1)	
7350	Indirect Cost - InterFund	$0	$0	$0	
	Total Indirect	$0	($1)	($1)	
TOTAL EXPENDITURES		$2,992,213	$2,696,046	($296,167)	
OTHER FINANCING USES					
7438	Debt Service - Principal	$0	$0	$0	
7439	Debt Service - Interest	$0	$0	$0	
7619	All Other Inter-Fd Transfers	$180,000	$181,000	$1,000	
	Total Financing Uses:	$180,000	$181,000	$1,000	
TOTAL EXPENDITURES & OTHER USES		$3,172,213	$2,877,046	($295,167)	
EXCESS OF REVENUES OVER EXPENSE		**($194,404)**	**$71,910**	**$266,314**	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	$2,000	$2,502	$502	
	Stores Inventory	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	
RESTRICTED		$318,833	$535,258	$216,425	
COMMITTED		$0	$0	$0	
ASSIGNED					
	Board Designated:				
	2% REU	$158,611	$143,852	($14,758)	
	Locally restricted funds	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	$158,611	$143,852	($14,758)	3% Reserves
	Available	$1,399,434	$1,478,334	$78,901	
TOTAL ENDING FUND BALANCE:		**$2,037,488**	**$2,303,798**	**$266,311**	**$1 variance due to rounding**

Note: $1 variances due to rounding.

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	42.77%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$1,218,147.88
	Appropriations Subject to Limit	$1,218,147.88
	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	0.28%
	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: Jaylen Maas

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:	For School District:
SARAH LAMPENFELD	CHRIS THOMAS
Name	Name
DIRECTOR OF EXTERNAL FISCAL SERVICES	CHIEF BUSINESS OFFICIAL
Title	Title
707-524-2635	707-762-6617
Telephone	Telephone
slampenfeld@scoe.org	CTHOMAS@TRUSD.ORG
E-mail Address	E-mail Address

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,595,838.53	21,380.00	1,617,218.53	1,500,540.00	18,821.00	1,519,361.00	-6.1%
2) Federal Revenue		8100-8299	445,030.53	189,241.79	634,272.32	350,000.00	106,148.00	456,148.00	-28.1%
3) Other State Revenue		8300-8599	32,766.04	366,871.37	399,637.41	33,987.00	322,733.00	356,720.00	-10.7%
4) Other Local Revenue		8600-8799	116,108.10	181,719.24	297,827.34	106,139.00	132,700.00	238,839.00	-19.8%
5) TOTAL, REVENUES			2,189,743.20	759,212.40	2,948,955.60	1,990,666.00	580,402.00	2,571,068.00	-12.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	663,857.79	123,978.55	787,836.34	780,845.00	102,286.00	883,131.00	12.1%
2) Classified Salaries		2000-2999	214,428.33	69,349.61	283,777.94	240,676.00	74,800.00	315,476.00	11.2%
3) Employee Benefits		3000-3999	330,369.48	120,773.22	451,142.70	398,873.00	113,877.00	512,750.00	13.7%
4) Books and Supplies		4000-4999	92,978.68	155,783.84	248,762.52	94,000.00	202,062.00	296,062.00	19.0%
5) Services and Other Operating Expenditures		5000-5999	340,745.59	511,057.38	851,802.97	368,936.00	630,843.00	999,779.00	17.4%
6) Capital Outlay		6000-6999	0.00	72,724.32	72,724.32	0.00	18,000.00	18,000.00	-75.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,557.50)	22,557.50	0.00	(25,789.00)	25,789.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,619,822.37	1,076,224.42	2,696,046.79	1,857,541.00	1,167,657.00	3,025,198.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			569,920.83	(317,012.02)	252,908.81	133,125.00	(587,255.00)	(454,130.00)	-279.6%
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	181,000.00	0.00	181,000.00	100,000.00	0.00	100,000.00	-44.8%
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	(363,007.31)	363,007.31	0.00	(268,422.00)	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(544,007.31)	363,007.31	(181,000.00)	(368,422.00)	268,422.00	(100,000.00)	-44.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,913.52	45,995.29	71,908.81	(235,297.00)	(318,833.00)	(554,130.00)	-870.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,825,858.48	472,756.39	2,298,614.87	1,767,039.00	536,759.68	2,303,798.68	0.2%
b) Audit Adjustments		9793	(84,733.00)	18,008.00	(66,725.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			1,741,125.48	490,764.39	2,231,889.87	1,767,039.00	536,759.66	2,303,798.66	3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,741,125.48	490,764.39	2,231,889.87	1,767,039.00	536,759.68	2,303,798.68	3.2%
2) Ending Balance, June 30 (E + F1e)			1,767,039.00	536,759.68	2,303,798.68	1,531,742.00	217,926.68	1,749,668.68	-24.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	1,502.00	2,502.00	2,000.00	0.00	2,000.00	-20.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	535,257.68	535,257.68	0.00	234,890.75	234,890.75	-56.1%
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	143,852.00	0.00	143,852.00	156,260.00	0.00	156,260.00	8.6%
Additional Reserve for REU 5%	0000	9780	143,852.00		143,852.00			0.00	
Additional 5% REU	0000	9780			0.00	156,260.00		156,260.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	143,852.00	0.00	143,852.00	156,260.00	0.00	156,260.00	8.6%
Unassigned/Unappropriated Amount		9790	1,478,335.00	0.00	1,478,335.00	1,217,222.00	(16,964.07)	1,200,257.93	-18.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,111,338.07	524,139.55	2,635,477.62				
1) Fair Value Adjustment to Cash in County Treasury		9111	(84,733.00)	0.00	(84,733.00)				
b) in Banks		9120	0.00	1,502.33	1,502.33				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
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	6,208.75	138,892.83	145,101.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,033,813.82	664,534.71	2,698,348.53				
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	85,774.82	106,012.25	191,787.07				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	181,000.00	1,600.00	182,600.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	20,162.78	20,162.78				
6) TOTAL, LIABILITIES			266,774.82	127,775.03	394,549.85				
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)			1,767,039.00	536,759.68	2,303,798.68				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	942,735.00	0.00	942,735.00	675,205.00	0.00	675,205.00	-28.4%
Education Protection Account State Aid - Current Year		8012	195,810.00	0.00	195,810.00	376,135.00	0.00	376,135.00	92.1%
State Aid - Prior Years		8019	304.00	0.00	304.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,152.92	0.00	1,152.92	1,200.00	0.00	1,200.00	4.1%
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	245,413.60	0.00	245,413.60	240,000.00	0.00	240,000.00	-2.2%
Unsecured Roll Taxes		8042	7,507.47	0.00	7,507.47	8,000.00	0.00	8,000.00	6.6%
Prior Years' Taxes		8043	101.61	0.00	101.61	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	30,062.93	0.00	30,062.93	30,000.00	0.00	30,000.00	-0.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Education Revenue Augmentation Fund (ERAF)		8045	172,751.00	0.00	172,751.00	170,000.00	0.00	170,000.00	-1.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,595,838.53	0.00	1,595,838.53	1,500,540.00	0.00	1,500,540.00	-6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	21,380.00	21,380.00	0.00	18,821.00	18,821.00	-12.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,595,838.53	21,380.00	1,617,218.53	1,500,540.00	18,821.00	1,519,361.00	-6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	445,030.53	0.00	445,030.53	350,000.00	0.00	350,000.00	-21.4%
Special Education Entitlement		8181	0.00	21,493.00	21,493.00	0.00	19,398.00	19,398.00	-9.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	1,531.00	1,531.00	New
Child Nutrition Programs		8220	0.00	61,723.56	61,723.56	0.00	44,000.00	44,000.00	-28.7%
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		5,355.40	5,355.40		0.00	0.00	-100.0%
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		1,635.00	1,635.00		2,721.00	2,721.00	66.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		600.00	600.00	New
Title III, English Learner Program	4203	8290		0.00	0.00		9,381.00	9,381.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		29,610.65	29,610.65		14,279.00	14,279.00	-51.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	69,424.78	69,424.78	0.00	14,238.00	14,238.00	-79.5%
TOTAL, FEDERAL REVENUE			445,030.53	189,241.79	634,272.32	350,000.00	106,148.00	456,148.00	-28.1%
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	57,653.21	57,653.21	0.00	54,000.00	54,000.00	-6.3%
Mandated Costs Reimbursements		8550	4,512.00	0.00	4,512.00	4,560.00	0.00	4,560.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	25,520.04	13,169.04	38,689.08	22,500.00	9,000.00	31,500.00	-18.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		54,431.65	54,431.65		36,627.00	36,627.00	-32.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,734.00	241,617.47	244,351.47	6,927.00	223,106.00	230,033.00	-5.9%
TOTAL, OTHER STATE REVENUE			32,766.04	366,871.37	399,637.41	33,987.00	322,733.00	356,720.00	-10.7%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,550.00	0.00	9,550.00	10,200.00	0.00	10,200.00	6.8%
Interest		8660	80,372.35	0.00	80,372.35	85,000.00	0.00	85,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	26,185.75	37,134.24	63,319.99	10,939.00	10,700.00	21,639.00	-65.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		144,585.00	144,585.00		122,000.00	122,000.00	-15.6%
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			116,108.10	181,719.24	297,827.34	106,139.00	132,700.00	238,839.00	-19.8%
TOTAL, REVENUES			2,189,743.20	759,212.40	2,948,955.60	1,990,666.00	580,402.00	2,571,068.00	-12.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	487,397.67	62,393.55	549,791.22	599,150.00	47,286.00	646,436.00	17.6%
Certificated Pupil Support Salaries		1200	0.00	33,285.00	33,285.00	0.00	30,000.00	30,000.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	171,550.12	28,300.00	199,850.12	177,195.00	25,000.00	202,195.00	1.2%
Other Certificated Salaries		1900	4,910.00	0.00	4,910.00	4,500.00	0.00	4,500.00	-8.4%
TOTAL, CERTIFICATED SALARIES			663,857.79	123,978.55	787,836.34	780,845.00	102,286.00	883,131.00	12.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	89,866.24	29,527.13	119,393.37	82,105.00	50,200.00	132,305.00	10.8%
Classified Support Salaries		2200	11,883.68	15,035.83	26,919.51	10,950.00	18,600.00	29,550.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,678.41	24,786.65	137,465.06	147,621.00	6,000.00	153,621.00	11.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			214,428.33	69,349.61	283,777.94	240,676.00	74,800.00	315,476.00	11.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	108,257.18	80,839.68	189,096.86	134,936.00	80,533.00	215,469.00	13.9%
PERS		3201-3202	67,926.14	16,900.31	84,826.45	79,649.00	20,281.00	99,930.00	17.8%
OASDI/Medicare/Alternative		3301-3302	30,173.88	7,191.49	37,365.37	37,696.00	7,200.00	44,896.00	20.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	114,011.16	13,300.02	127,311.18	134,829.00	3,806.00	138,635.00	8.9%
Unemployment Insurance		3501-3502	429.04	97.61	526.65	517.00	91.00	608.00	15.4%
Workers' Compensation		3601-3602	9,572.08	2,444.11	12,016.19	11,246.00	1,966.00	13,212.00	10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330,369.48	120,773.22	451,142.70	398,873.00	113,877.00	512,750.00	13.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	21,069.61	1,600.00	22,669.61	500.00	67,200.00	67,700.00	198.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	58,850.26	15,956.52	74,806.78	75,000.00	32,162.00	107,162.00	43.3%
Noncapitalized Equipment		4400	13,058.81	18,730.57	31,789.38	18,500.00	2,500.00	21,000.00	-33.9%
Food		4700	0.00	119,496.75	119,496.75	0.00	100,200.00	100,200.00	-16.1%
TOTAL, BOOKS AND SUPPLIES			92,978.68	155,783.84	248,762.52	94,000.00	202,062.00	296,062.00	19.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	178,381.05	178,381.05	0.00	156,072.00	156,072.00	-12.5%
Travel and Conferences		5200	4,771.25	5,577.20	10,348.45	9,200.00	12,250.00	21,450.00	107.3%
Dues and Memberships		5300	11,974.13	0.00	11,974.13	14,000.00	0.00	14,000.00	16.9%
Insurance		5400 - 5450	32,116.00	0.00	32,116.00	38,516.00	0.00	38,516.00	19.9%
Operations and Housekeeping Services		5500	42,213.30	0.00	42,213.30	48,000.00	0.00	48,000.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,171.23	22,623.80	43,795.03	17,670.00	15,000.00	32,670.00	-25.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,922.84	304,475.33	525,398.17	230,550.00	447,521.00	678,071.00	29.1%
Communications		5900	7,576.84	0.00	7,576.84	11,000.00	0.00	11,000.00	45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,745.59	511,057.38	851,802.97	368,936.00	630,843.00	999,779.00	17.4%
CAPITAL OUTLAY									
Land		6100	0.00	32,309.65	32,309.65	0.00	18,000.00	18,000.00	-44.3%
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	0.00	40,414.67	40,414.67	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	72,724.32	72,724.32	0.00	18,000.00	18,000.00	-75.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(22,557.50)	22,557.50	0.00	(25,789.00)	25,789.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,557.50)	22,557.50	0.00	(25,789.00)	25,789.00	0.00	0.0%
TOTAL, EXPENDITURES			1,619,822.37	1,076,224.42	2,696,046.79	1,857,541.00	1,167,657.00	3,025,198.00	12.2%
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%
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	181,000.00	0.00	181,000.00	100,000.00	0.00	100,000.00	-44.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			181,000.00	0.00	181,000.00	100,000.00	0.00	100,000.00	-44.8%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	(363,007.31)	363,007.31	0.00	(268,422.00)	268,422.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(363,007.31)	363,007.31	0.00	(268,422.00)	268,422.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(544,007.31)	363,007.31	(181,000.00)	(368,422.00)	268,422.00	(100,000.00)	-44.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,595,838.53	21,380.00	1,617,218.53	1,500,540.00	18,821.00	1,519,361.00	-6.1%
2) Federal Revenue		8100-8299	445,030.53	189,241.79	634,272.32	350,000.00	106,148.00	456,148.00	-28.1%
3) Other State Revenue		8300-8599	32,766.04	366,871.37	399,637.41	33,987.00	322,733.00	356,720.00	-10.7%
4) Other Local Revenue		8600-8799	116,108.10	181,719.24	297,827.34	106,139.00	132,700.00	238,839.00	-19.8%
5) TOTAL, REVENUES			2,189,743.20	759,212.40	2,948,955.60	1,990,666.00	580,402.00	2,571,068.00	-12.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		927,940.39	331,895.87	1,259,836.26	1,069,839.00	595,377.00	1,665,216.00	32.2%
2) Instruction - Related Services	2000-2999		210,695.45	58,728.72	269,424.17	240,448.00	47,834.00	288,282.00	7.0%
3) Pupil Services	3000-3999		33,217.24	266,995.51	300,212.75	59,687.00	261,169.00	320,856.00	6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,393.92	177,650.38	179,044.30	0.00	134,988.00	134,988.00	-24.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		283,117.97	79,432.00	362,549.97	318,079.00	25,789.00	343,868.00	-5.2%
8) Plant Services	8000-8999		163,457.40	161,521.94	324,979.34	169,488.00	102,500.00	271,988.00	-16.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,619,822.37	1,076,224.42	2,696,046.79	1,857,541.00	1,167,657.00	3,025,198.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			569,920.83	(317,012.02)	252,908.81	133,125.00	(587,255.00)	(454,130.00)	-279.6%
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	181,000.00	0.00	181,000.00	100,000.00	0.00	100,000.00	-44.8%
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	(363,007.31)	363,007.31	0.00	(268,422.00)	268,422.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(544,007.31)	363,007.31	(181,000.00)	(368,422.00)	268,422.00	(100,000.00)	-44.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,913.52	45,995.29	71,908.81	(235,297.00)	(318,833.00)	(554,130.00)	-870.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,825,858.48	472,756.39	2,298,614.87	1,767,039.00	536,759.68	2,303,798.68	0.2%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(84,733.00)	18,008.00	(66,725.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,741,125.48	490,764.39	2,231,889.87	1,767,039.00	536,759.68	2,303,798.68	3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,741,125.48	490,764.39	2,231,889.87	1,767,039.00	536,759.68	2,303,798.68	3.2%
2) Ending Balance, June 30 (E + F1e)			1,767,039.00	536,759.68	2,303,798.68	1,531,742.00	217,926.68	1,749,668.68	-24.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	1,502.00	2,502.00	2,000.00	0.00	2,000.00	-20.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	535,257.68	535,257.68	0.00	234,890.75	234,890.75	-56.1%
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	143,852.00	0.00	143,852.00	156,260.00	0.00	156,260.00	8.6%
Additional Reserve for REU 5%	0000	9780	143,852.00		143,852.00			0.00	
Additional 5% REU	0000	9780			0.00	156,260.00		156,260.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	143,852.00	0.00	143,852.00	156,260.00	0.00	156,260.00	8.6%
Unassigned/Unappropriated Amount		9790	1,478,335.00	0.00	1,478,335.00	1,217,222.00	(16,964.07)	1,200,257.93	-18.8%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	68,869.03	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	9,438.63	9,438.63
5810	Other Restricted Federal	7,504.27	671.27
6266	Educator Effectiveness, FY 2021-22	26,979.34	4,979.34
6300	Lottery: Instructional Materials	39,957.63	9,957.63
6546	Mental Health-Related Services	7,394.22	7,394.22
6547	Special Education Early Intervention Preschool Grant	9,590.00	9,590.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	77,321.97	17,321.97
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	19,311.00	9,311.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,690.95	1,690.95
7029	Child Nutrition: Food Service Staff Training Funds	2,196.00	2,196.00
7311	Classified School Employee Professional Development Block Grant	1,106.00	1,106.00
7435	Learning Recovery Emergency Block Grant	104,166.90	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	22,211.67	22,211.67
9010	Other Restricted Local	137,520.07	139,022.07
Total, Restricted Balance		535,257.68	234,890.75

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	381.56	300.00	-21.4%
5) TOTAL, REVENUES			381.56	300.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	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)			381.56	300.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381.56	300.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,048.09	12,429.65	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,048.09	12,429.65	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,048.09	12,429.65	3.2%
2) Ending Balance, June 30 (E + F1e)			12,429.65	12,729.65	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,429.65	12,729.65	2.4%
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	12,429.65		
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,429.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			12,429.65		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	381.56	300.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381.56	300.00	-21.4%
TOTAL, REVENUES			381.56	300.00	-21.4%
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381.56	300.00	-21.4%
5) TOTAL, REVENUES			381.56	300.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	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)			381.56	300.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381.56	300.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,048.09	12,429.65	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,048.09	12,429.65	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,048.09	12,429.65	3.2%
2) Ending Balance, June 30 (E + F1e)			12,429.65	12,729.65	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	12,429.65	12,729.65	2.4%
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	2,102.72	2,000.00	-4.9%
5) TOTAL, REVENUES			2,102.72	2,000.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			2,102.72	2,000.00	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,102.72	2,000.00	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,395.19	68,497.91	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,395.19	68,497.91	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,395.19	68,497.91	3.2%
2) Ending Balance, June 30 (E + F1e)			68,497.91	70,497.91	2.9%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	68,497.91	70,497.91	2.9%
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	68,497.91		
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			68,497.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			68,497.91		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,102.72	2,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,102.72	2,000.00	-4.9%
TOTAL, REVENUES			2,102.72	2,000.00	-4.9%
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	2,102.72	2,000.00	-4.9%
5) TOTAL, REVENUES			2,102.72	2,000.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			2,102.72	2,000.00	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,102.72	2,000.00	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,395.19	68,497.91	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,395.19	68,497.91	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,395.19	68,497.91	3.2%
2) Ending Balance, June 30 (E + F1e)			68,497.91	70,497.91	2.9%
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	68,497.91	70,497.91	2.9%
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	20,680.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,767.48	5,000.00	-13.3%
5) TOTAL, REVENUES			26,447.48	5,000.00	-81.1%
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	33,596.00	New
6) Capital Outlay		6000-6999	192,118.00	141,905.00	-26.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			192,118.00	175,501.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,670.52)	(170,501.00)	2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,000.00	100,000.00	-44.8%
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			181,000.00	100,000.00	-44.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,329.48	(70,501.00)	-559.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,853.66	284,967.14	4.4%
b) Audit Adjustments		9793	(3,216.00)	(3,216.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,637.66	281,751.14	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,637.66	281,751.14	4.5%
2) Ending Balance, June 30 (E + F1e)			284,967.14	211,250.14	-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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	284,967.14	211,250.14	-25.9%
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	231,534.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,216.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	162,600.00		
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			410,918.14		
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	125,951.00		
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			125,951.00		
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)			284,967.14		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	20,680.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			20,680.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,767.48	5,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,767.48	5,000.00	-13.3%
TOTAL, REVENUES			26,447.48	5,000.00	-81.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	33,596.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	33,596.00	New
CAPITAL OUTLAY					
Land		6100	0.00	35,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	192,118.00	106,905.00	-44.4%
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			192,118.00	141,905.00	-26.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			192,118.00	175,501.00	-8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	181,000.00	100,000.00	-44.8%
(a) TOTAL, INTERFUND TRANSFERS IN			181,000.00	100,000.00	-44.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			181,000.00	100,000.00	-44.8%

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	20,680.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,767.48	5,000.00	-13.3%
5) TOTAL, REVENUES			26,447.48	5,000.00	-81.1%
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		192,118.00	175,501.00	-8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			192,118.00	175,501.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(165,670.52)	(170,501.00)	2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,000.00	100,000.00	-44.8%
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			181,000.00	100,000.00	-44.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,329.48	(70,501.00)	-559.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,853.66	284,967.14	4.4%
b) Audit Adjustments		9793	(3,216.00)	(3,216.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,637.66	281,751.14	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,637.66	281,751.14	4.5%
2) Ending Balance, June 30 (E + F1e)			284,967.14	211,250.14	-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	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	284,967.14	211,250.14	-25.9%
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	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	114.50	114.60	135.44	124.20	124.20	124.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	114.50	114.60	135.44	124.20	124.20	124.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	114.50	114.60	135.44	124.20	124.20	124.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,500.00		5,500.00			5,500.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:						
Land Improvements	958,507.00	74,568.00	1,033,075.00	32,310.00		1,065,385.00
Buildings	1,539,694.00	(20,609.00)	1,519,085.00	232,533.00		1,751,618.00
Equipment	165,684.00	(74,568.00)	91,116.00			91,116.00
Total capital assets being depreciated	2,663,885.00	(20,609.00)	2,643,276.00	264,843.00	0.00	2,908,119.00
Accumulated Depreciation for:						
Land Improvements	(498,109.00)	266.00	(497,843.00)		59,000.00	(556,843.00)
Buildings	(1,006,781.00)	2,102.00	(1,004,679.00)		35,000.00	(1,039,679.00)
Equipment	(42,274.00)	5.00	(42,269.00)		3,400.00	(45,669.00)
Total accumulated depreciation	(1,547,164.00)	2,373.00	(1,544,791.00)	0.00	97,400.00	(1,642,191.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,116,721.00	(18,236.00)	1,098,485.00	264,843.00	97,400.00	1,265,928.00
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
Governmental activity capital assets, net	1,122,221.00	(18,236.00)	1,103,985.00	264,843.00	97,400.00	1,271,428.00
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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,070,188.00	368,859.00	1,439,047.00	370,000.00		1,809,047.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,597.00	(1,442.00)	4,155.00		1,253.00	2,902.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,075,785.00	367,417.00	1,443,202.00	370,000.00	1,253.00	1,811,949.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	787,836.34	301	0.00	303	787,836.34	305	0.00		307	787,836.34	309
2000 - Classified Salaries	283,777.94	311	7,772.47	313	276,005.47	315	0.00		317	276,005.47	319
3000 - Employee Benefits	451,142.70	321	2,757.00	323	448,385.70	325	0.00		327	448,385.70	329
4000 - Books, Supplies Equip Replace. (6500)	248,762.52	331	131,576.08	333	117,186.44	335	3,064.14		337	114,122.30	339
5000 - Services. . . & 7300 - Indirect Costs	851,802.97	341	1,962.30	343	849,840.67	345	161,037.60		347	688,803.07	349
				TOTAL	2,479,254.62	365			TOTAL	2,315,152.88	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	547,260.72	375
2. Salaries of Instructional Aides Per EC 41011.	2100	119,393.37	380
3. STRS.	3101 & 3102	143,419.37	382
4. PERS.	3201 & 3202	45,236.79	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	21,458.40	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	105,515.88	385
7. Unemployment Insurance.	3501 & 3502	327.70	390
8. Workers' Compensation Insurance.	3601 & 3602	7,602.22	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).		990,214.45	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.		990,214.45	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.		42.77%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	42.77%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,315,152.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	2,877,046.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	279,791.70
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	179,044.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	72,724.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	181,000.00
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

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				432,766.62
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,164,486.47

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	114.60
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,887.32

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.)	1,914,095.80	15,926.91
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)	1,914,095.80	15,926.91
B. Required effort (Line A.2 times 90%)	1,722,686.22	14,334.22
C. Current year expenditures (Line I.E and Line II.B)	2,164,486.47	18,667.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2022-23 Actual			2023-24 Actual	
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,221,320.87		1,221,320.87			1,218,147.88
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	119.90		119.90			114.50
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)	114.50		114.50	124.20		124.20
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)			114.50			124.20
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)	1,152.92		1,152.92	1,200.00		1,200.00
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)	245,413.60		245,413.60	240,000.00		240,000.00
5. Unsecured Roll Taxes (Object 8042)	7,507.47		7,507.47	8,000.00		8,000.00
6. Prior Years' Taxes (Object 8043)	101.61		101.61	0.00		0.00
7. Supplemental Taxes (Object 8044)	30,062.93		30,062.93	30,000.00		30,000.00

	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)	172,751.00		172,751.00	170,000.00		170,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	456,989.53	0.00	456,989.53	449,200.00	0.00	449,200.00
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)	456,989.53	0.00	456,989.53	449,200.00	0.00	449,200.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			15,279.64			17,354.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	95,000.00		95,000.00	100,000.00		100,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	95,000.00	0.00	110,279.64	100,000.00	0.00	117,354.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,138,545.00		1,138,545.00	1,051,340.00		1,051,340.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	304.00		304.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,138,849.00	0.00	1,138,849.00	1,051,340.00	0.00	1,051,340.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,948,955.60		2,948,955.60	2,571,068.00		2,571,068.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	80,372.35		80,372.35	85,000.00		85,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,221,320.87			1,218,147.88
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9550			1.0847
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,218,147.88			1,369,156.97
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			456,989.53			449,200.00
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)			13,740.00			14,904.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			871,437.99			1,037,310.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			871,437.99			1,037,310.97
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])			37,220.06			50,824.61
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			494,209.59			500,024.61
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)			834,217.93			986,486.36
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			494,209.59			
b. State Subventions (Line D8)			834,217.93			
c. Less: Excluded Appropriations (Line C23)			110,279.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,218,147.88			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2023-24 Actual			2024-25 Budget		
11. Adjusted Appropriations Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			1,218,147.88			1,369,156.97
12. Appropriations Subject to the Limit (Line D9d)			1,218,147.88			

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

CHRIS THOMAS	CTHOMAS@TRUSD.ORG	707-762-6617
Gann Contact Person	Contact Email Address	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) — 73,812.77

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) — 1,448,944.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.09%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 141,499.82

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 1,812.58

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	12,839.78
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	156,152.18
9. Carry-Forward Adjustment (Part IV, Line F)	(149,979.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,173.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,211,985.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	269,424.17
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	180,716.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,514.30
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)	157,719.07
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,675.00
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)	50,843.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	239,415.24
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,169,292.49
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)	7.20%
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)	0.28%

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)	156,152.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	(75,101.65)
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 (10.65%) 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 (10.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.66%) times Part III, Line B19); zero if positive	(149,979.12)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(149,979.12)
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:	0.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-74989.56) is applied to the current year calculation and the remainder ($-74989.56) is deferred to one or more future years:	3.74%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-49993.04) is applied to the current year calculation and the remainder ($-99986.08) is deferred to one or more future years:	4.89%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(149,979.12)

Approved indirect cost rate:	10.65%
Highest rate used in any program:	10.66%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	59,407.26	1,782.00	3.00%
01	3010	4,847.67	507.53	10.47%
01	3310	4,649.00	495.00	10.65%
01	4127	20,382.00	2,170.00	10.65%
01	4201	6,379.05	679.00	10.64%
01	5810	18,696.38	1,991.00	10.65%
01	6010	25,000.00	1,250.00	5.00%
01	6053	2,101.55	224.00	10.66%
01	6266	5,577.20	593.97	10.65%
01	6500	225,592.31	11,186.00	4.96%
01	6547	15,767.00	1,679.00	10.65%

Two Rock Union Elementary
Sonoma County

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

49 70979 0000000
Form L
E8A8ZZJ5UP(2023-24)

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	35,610.87		28,388.59	63,999.46
2. State Lottery Revenue	8560	25,520.04		13,169.04	38,689.08
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		61,130.91	0.00	41,557.63	102,688.54
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	1,464.14		1,600.00	3,064.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,702.23			23,702.23
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)		25,166.37	0.00	1,600.00	26,766.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	35,964.54	0.00	39,957.63	75,922.17
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: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,389,534.88	224,226.68	1,613,761.56	276,005.42		1,889,766.98
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	298,940.14	28,028.34	326,968.48	55,922.18		382,890.66
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	3,069.69	0.00	3,069.69	525.02		3,594.71
8500	Child Care and Development Services	175,974.61	0.00	175,974.61	30,097.35		206,071.96
Other Costs							
—	Food Services					140,998.16	140,998.16
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					72,724.32	72,724.32
—	Other Outgo					181,000.00	181,000.00
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
—	Total General Fund and Charter Schools Funds Expenditures	1,867,519.32	252,255.02	2,119,774.34	362,549.97	394,722.48	2,877,046.79

Two Rock Union Elementary
Sonoma County

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

49 70979 0000000
Form PCR
E8AEZZJSJP(2023-24)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,065,068.94	12,639.56	26,544.23	201,207.41	71,437.74	12,637.00	0.00			0.00	0.00	1,389,534.88
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	194,767.32	29,032.97	0.00	0.00	59,160.25	15,979.60	0.00			0.00	0.00	298,940.14
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		3,069.69	0.00	0.00	0.00	3,069.69
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		175,974.61	0.00	0.00	0.00	175,974.61
Total Direct Charged Costs		1,259,836.26	41,672.53	26,544.23	201,207.41	130,597.99	28,616.60	0.00	179,044.30	0.00	0.00	0.00	1,867,519.32

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF) Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	224,226.68	0.00	224,226.68
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	28,028.34	0.00	28,028.34
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		0.00	252,255.02	0.00	252,255.02

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)	157,719.07
	2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	10,675.00
	3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	192,343.32
	4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,812.58
	5	Total Central Administration Costs in General Fund and Charter Schools Funds	362,549.97
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
	1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,867,519.32
	2	Total Allocated Costs (from Form PCR, Column 2, Total)	252,255.02
	3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,119,774.34
C.		Direct Charged Costs in Other Funds	
	1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
	2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
	3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
	4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
	5	Total Direct Charged Costs in Other Funds	0.00
D.		Total Direct Charged and Allocated Costs (B3 + C5)	2,119,774.34
E.		Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	17.10%

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)	140,998.16				140,998.16
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			72,724.32		72,724.32
Other Outgo (Objects 1000 - 7999)				181,000.00	181,000.00
Total Other Costs	140,998.16	0.00	72,724.32	181,000.00	394,722.48

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)		0.00	0.00	0.00	0.00	252,255.02	0.00	0.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	Description							
0001	Pre-Kindergarten	0.00						
1110	Regular Education, K-12	7.20	7.20	7.20	7.20	8.00	1.00	0.00
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)	.80				1.00		
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		8.00	7.20	7.20	7.20	9.00	1.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	181,000.00		
Fund Reconciliation							0.00	182,600.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					181,000.00	0.00		
Fund Reconciliation							162,600.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					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
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	181,000.00	181,000.00	182,600.00	182,600.00

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								18.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	28,300.00	0.00	0.00	0.00	0.00	79,769.26		108,069.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,706.96		16,706.96
3000-3999	Employee Benefits	732.97	0.00	0.00	0.00	0.00	41,205.12		41,938.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	293.11		293.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	34,286.00	97,646.72		131,932.72
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	29,032.97	0.00	0.00	0.00	34,286.00	235,621.17	0.00	298,940.14
7310	Transfers of Indirect Costs	11,681.00	0.00	0.00	0.00	1,679.00	0.00		13,360.00
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	28,028.36							28,028.36
	Total Indirect Costs and PCR Allocations	39,709.36	0.00	0.00	0.00	1,679.00	0.00	0.00	41,388.36
	TOTAL COSTS	68,742.33	0.00	0.00	0.00	35,965.00	235,621.17	0.00	340,328.50
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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	20,998.00	0.00		20,998.00
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	20,998.00	0.00	0.00	20,998.00
7310	Transfers of Indirect Costs	495.00	0.00	0.00	0.00	0.00	0.00		495.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	495.00	0.00	0.00	0.00	0.00	0.00	0.00	495.00
	TOTAL BEFORE OBJECT 8980	495.00	0.00	0.00	0.00	20,998.00	0.00	0.00	21,493.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								21,493.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	28,300.00	0.00	0.00	0.00	0.00	79,769.26		108,069.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,706.96		16,706.96
3000-3999	Employee Benefits	732.97	0.00	0.00	0.00	0.00	41,205.12		41,938.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	293.11		293.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,288.00	97,646.72		110,934.72
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	29,032.97	0.00	0.00	0.00	13,288.00	235,621.17	0.00	277,942.14
7310	Transfers of Indirect Costs	11,186.00	0.00	0.00	0.00	1,679.00	0.00		12,865.00
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	28,028.36							28,028.36
	Total Indirect Costs and PCR Allocations	39,214.36	0.00	0.00	0.00	1,679.00	0.00	0.00	40,893.36
	TOTAL BEFORE OBJECT 8980	68,247.33	0.00	0.00	0.00	14,967.00	235,621.17	0.00	318,835.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								318,835.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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)								98,195.36
	TOTAL COSTS								98,195.36

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

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	320,422.01	97,025.32
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)	320,422.01	97,025.32

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	17.00
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)	17.00

SELPA: (??)

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/ieamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: (??)

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant 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).

			State and Local	Local Only
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).

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	340,328.50		
b. Less: Expenditures paid from federal sources	21,493.00		
c. Expenditures paid from state and local sources	318,835.50	320,422.01	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		320,422.01	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	318,835.50	320,422.01	(1,586.51)

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

	Actual FY 2023-24	Comparison Year 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	340,328.50		
b. Less: Expenditures paid from federal sources	21,493.00		
c. Expenditures paid from state and local sources	318,835.50	320,422.01	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		320,422.01	
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	318,835.50	320,422.01	
d. Special education unduplicated pupil count	18.00	17.00	
e. Per capita state and local expenditures (A2c/A2d)	17,713.08	18,848.35	(1,135.27)

SELPA: (??)

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 FY 2023-24	Comparison Year 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	98,195.36	97,025.32	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		97,025.32	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	98,195.36	97,025.32	1,170.04

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

		Actual FY 2023-24	Comparison Year 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	98,195.36	97,025.32	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		97,025.32	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	98,195.36	97,025.32	
	b. Special education unduplicated pupil count	18.00	17.00	
	c. Per capita local expenditures(B2a/ B2b)	5,455.30	5,707.37	(252.07)

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Chris Thomas	707-762-6617
Contact Name	Telephone Number
Chief Business Official - Consultant	cthomas@trusd.org

SELPA: (??)

Title

Email Address

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								18.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	25,000.00	0.00	0.00	0.00	0.00	59,200.00		84,200.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,700.00		24,700.00
3000-3999	Employee Benefits	538.00	0.00	0.00	0.00	0.00	17,317.00		17,855.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,950.00		3,950.00
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	62,000.00	116,528.00		182,528.00
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	29,538.00	0.00	0.00	0.00	62,000.00	221,695.00	0.00	313,233.00
7310	Transfers of Indirect Costs	20,066.00	0.00	0.00	0.00	864.00	0.00		20,930.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	20,066.00	0.00	0.00	0.00	864.00	0.00	0.00	20,930.00
	TOTAL COSTS	49,604.00	0.00	0.00	0.00	62,864.00	221,695.00	0.00	334,163.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	25,000.00	0.00	0.00	0.00	0.00	59,200.00		84,200.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,700.00		24,700.00
3000-3999	Employee Benefits	538.00	0.00	0.00	0.00	0.00	17,317.00		17,855.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,950.00		3,950.00
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	43,526.00	114,997.00		162,523.00
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	29,538.00	0.00	0.00	0.00	43,526.00	220,164.00	0.00	293,228.00
7310	Transfers of Indirect Costs	19,142.00	0.00	0.00	0.00	864.00	0.00		20,006.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	19,142.00	0.00	0.00	0.00	864.00	0.00	0.00	20,006.00
	TOTAL BEFORE OBJECT 8980	48,680.00	0.00	0.00	0.00	44,390.00	220,164.00	0.00	313,234.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								313,234.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								145,177.00
	TOTAL COSTS								145,177.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									18.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	28,300.00	0.00	0.00	0.00	0.00	79,769.26	0.00		108,069.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,706.96	0.00		16,706.96
3000-3999	Employee Benefits	732.97	0.00	0.00	0.00	0.00	41,205.12	0.00		41,938.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	293.11	0.00		293.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	34,286.00	97,646.72	0.00		131,932.72
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	29,032.97	0.00	0.00	0.00	34,286.00	235,621.17	0.00	0.00	298,940.14
7310	Transfers of Indirect Costs	11,681.00	0.00	0.00	0.00	1,679.00	0.00	0.00		13,360.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	28,028.36								28,028.36
	Total Indirect Costs	11,681.00	0.00	0.00	0.00	1,679.00	0.00	0.00	0.00	13,360.00
	TOTAL COSTS	40,713.97	0.00	0.00	0.00	35,965.00	235,621.17	0.00	0.00	312,300.14
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	20,998.00	0.00	0.00		20,998.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	20,998.00	0.00	0.00	0.00	20,998.00
7310	Transfers of Indirect Costs	495.00	0.00	0.00	0.00	0.00	0.00	0.00		495.00
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	495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	495.00
	TOTAL BEFORE OBJECT 8980	495.00	0.00	0.00	0.00	20,998.00	0.00	0.00	0.00	21,493.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									21,493.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	28,300.00	0.00	0.00	0.00	0.00	79,769.26	0.00		108,069.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,706.96	0.00		16,706.96
3000-3999	Employee Benefits	732.97	0.00	0.00	0.00	0.00	41,205.12	0.00		41,938.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	293.11	0.00		293.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,288.00	97,646.72	0.00		110,934.72
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	29,032.97	0.00	0.00	0.00	13,288.00	235,621.17	0.00	0.00	277,942.14
7310	Transfers of Indirect Costs	11,186.00	0.00	0.00	0.00	1,679.00	0.00	0.00		12,865.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	28,028.36								28,028.36
	Total Indirect Costs	11,186.00	0.00	0.00	0.00	1,679.00	0.00	0.00	0.00	12,865.00
	TOTAL BEFORE OBJECT 8980	40,218.97	0.00	0.00	0.00	14,967.00	235,621.17	0.00	0.00	290,807.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									290,807.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	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)									98,195.36
	TOTAL COSTS									98,195.36

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: (77)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: (??)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	334,163.00		
b. Less: Expenditures paid from federal sources	20,929.00		
c. Expenditures paid from state and local sources	313,234.00	290,807.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		290,807.14	
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	313,234.00	290,807.14	22,426.86

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 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	334,163.00		
b. Less: Expenditures paid from federal sources	20,929.00		
c. Expenditures paid from state and local sources	313,234.00	290,807.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		290,807.14	
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	313,234.00	290,807.14	
d. Special education unduplicated pupil count	18.00	18.00	
e. Per capita state and local expenditures (A2c/A2d)	17,401.89	16,155.95	1,245.94

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2024-25	Comparison Year 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	145,177.00	98,195.36	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		98,195.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	145,177.00	98,195.36	46,981.64

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 FY 2024-25	Comparison Year 2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	145,177.00	98,195.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		98,195.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	145,177.00	98,195.36	
	b. Special education unduplicated pupil count	18.00	18.00	
	c. Per capita local expenditures (B2a/B2b)	8,065.39	5,455.30	2,610.09

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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

Two Rock Union Elementary **Sonoma 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. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

EXP-POSITIVE - **(Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	6500	1110	($39.00)

Explanation: This is due to a Prior Year Adj.

INTERFD-DIR-COST - **(Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - **(Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - **(Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - **(Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - **(Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - **(Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - **(Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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. **Passed**

OBJ-POSITIVE - **(Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	5310	4300	($329.00)
Explanation: This is due to prior year adjustments.			
01	5810	8290	($1,056.00)
Explanation: This is due to clearing PY GL account.			

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. **Passed**

REV-POSITIVE - **(Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	5810	($1,056.00)

Explanation: This is due to a Prior Year GL account

RS-NET-POSITION-ZERO - **(Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

UNASSIGNED-NEGATIVE - **(Fatal)** - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: This is due to rounding.

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. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

PCR-ALLOC-NO-DIRECT - **(Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - **(Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - **(Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - **(Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - **(Fatal)** - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - **(Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - **(Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - **(Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - **(Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - **(Fatal)** - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - **(Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - **(Fatal)** - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary **Sonoma 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

CHECKFUNCTION - **(Fatal)** - All FUNCTION codes must be valid.	Passed
CHECKFUND - **(Fatal)** - All FUND codes must be valid.	Passed
CHECKGOAL - **(Fatal)** - All GOAL codes must be valid.	Passed
CHECKOBJECT - **(Fatal)** - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - **(Warning)** - All RESOURCE codes must be valid.	Passed
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.	Passed
CHK-FUNCTIONxOBJECT - **(Fatal)** - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - **(Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	Passed
CHK-FUNDxFUNCTION-B - **(Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	Passed
CHK-FUNDxGOAL - **(Warning)** - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - **(Fatal)** - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - **(Warning)** - All FUND and RESOURCE account code combinations should be valid.	Passed
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.	Passed
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**

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

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**

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**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	2600	($16,130.97)
Explanation: This will be cleared at 1st Interim.		
01	7435	($833.10)
Explanation: This will be cleared at 1st Interim.		
Total of negative resource balances for Fund 01		($16,964.07)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

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). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - **(Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - **(Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - **(Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - **(Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - **(Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	9790	($16,130.97)
Explanation: This will be cleared at 1st Interim.			
01	7435	9790	($833.10)
Explanation: This will be cleared at 1st Interim.			

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. **Passed**

REV-POSITIVE - **(Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - **(Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

UNASSIGNED-NEGATIVE - **(Fatal)** - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - **(Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - **(Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - **(Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - **(Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	**Passed**
VERSION-CHECK - (Warning) - All versions are current.	**Passed**