



San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, CA 95608

Pam Costa, President
Saul Hernandez, Vice President
Ben Avey, Clerk
Paula Villescaz, Member
Tanya Kravchuk, Member
Manuel Perez, Member
Zima Creason, Member

Board of Education Agenda
September 10, 2024

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at <https://www.sanjuan.edu/boardmeeting>. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment - Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment - Members of the public may submit written comments by using the comment form located on the district website at <https://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

A. OPEN SESSION/CALL TO ORDER/PLEDGE OF ALLEGIANCE - 6:30 p.m.

B. APPROVAL OF MINUTES

1. Minutes - August 27, 2024, regular meeting

Action: The superintendent is recommending that the board approve the minutes for August 27, 2024, regular meeting, pages 2619 - 2621.

C. RECOGNITION - 6:35 p.m.

1. 2025 Certificated Employee of the Year

The superintendent is asking the board to recognize San Juan Unified School District's 2025 Certificated Employee of the Year.

D. ORGANIZATIONS/ANNOUNCEMENTS - 6:40 p.m.

1. High School Student Council Reports
2. Staff Reports
3. Board-appointed/District Committees
4. Employee Organizations
5. Other District Organizations

E. VISITOR COMMENTS - 6:50 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

F. CONSENT CALENDAR - 7:20 p.m.

Action: The administration recommends that the consent calendar, F-1 through F-8, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. Personnel Report

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

2. Purchasing Report

The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; construction and public works bids and contracts; and zero-dollar contracts.

3. Gifts

The superintendent is recommending that the board accept the list of gifts.

4. Gann Appropriation Limits for 2023-2024 and 2024-2025

The superintendent is recommending that the board adopt Resolution No. 4148, approving Gann Appropriation Limits for 2023-2024 and 2024-2025.

5. Official Designation of Members for the Capital Adult Education Regional Consortium (CAERC)

The superintendent is recommending that the board approve the official designation of new member, Bryan Irwin, and removal of Matt Strinden to the CAERC board.

6. High School Athletics

The superintendent is recommending that the board approve the updated California Interscholastic Federation (CIF) Athletic League representatives for Bella Vista High School, Encina High School and Mira Loma High School, as highlighted in the attached list.

7. 2024-25 Head Start (HS) and Early Head Start (EHS) Start 2.35% COLA

The superintendent is recommending that the board approve the 2024-25 HS and EHS 2.35% COLA for a cost of living adjustment.

8. Certification of Absence: Manuel Perez

The board is asked to certify that the August 27, 2024, absence of Board Member Manuel Perez occurred due to illness.

G. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

H. BUSINESS ITEMS

1. **Summer Learning Update (Schnepp/Townsend-Snider) - 7:25 p.m.**

Report: The superintendent is recommending that the board hear a report on summer 2024 learning opportunities for students.

2. **2023-2024 Unaudited Actuals and 2024-2025 Budget Revisions (Ryan) - 7:40 p.m.**

Action: The superintendent is recommending that the board accept the 2023-2024 unaudited actuals and approve revisions to the San Juan Unified School District's 2024-2025 budget.

3. New Board Policy 1160 Political Processes (Thigpen) - 7:55 p.m.

Discussion: The superintendent is recommending that the board review new board policy 1160 Political Processes. Action anticipated: 09/24/2024.

4. Revisions to Board Bylaws and Exhibits and Retirement of Board Policy (Gaddis) - 8:05 p.m.

Discussion: The superintendent is recommending that the board discuss the revisions to Board Bylaw 9270 Conflict of Interest and Exhibit 9270; revisions to Board Bylaw 9320 Meetings and Notices; revisions to Board Bylaw 9323.2 Actions By The Board and new Exhibit 9323.2; and the retirement of Board Policy 1120 Governing Board Meetings. Action anticipated: 09/24/2024.

5. CSBA Directors-at-Large Nominations (Board) - 8:10 p.m.

Action: The board may wish to nominate candidates to fill directors-at-large seats for Asian/Pacific Islander and Hispanic, on the board of directors of the California School Boards Association (CSBA).

I. BOARD REPORTS - 8:15 p.m.

J. FUTURE AGENDA - 8:25 p.m.

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

1. Tentative future agenda items

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

K. ADJOURNMENT - 8:30 p.m.

NOTE: The times indicated are approximate.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3).

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

Mission Statement

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.



San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
August 27, 2024

Regular Meeting
Board of Education
5:15 p.m.

Open Session/Call to Order/Pledge of Allegiance (A)

The August 27 regular meeting was called to order by the president, Pam Costa. The board meeting was held in person and was also livestreamed on the district website.

Announcement of Closed Session Topics/Closed Session Visitor Comments (A-1)

There were no closed session visitor comments.

Closed Session (B)

The meeting was then recessed with the board convening in closed session to consider a student readmission in one case (Education Code section 48918[f]); to conference with legal counsel – anticipated litigation: significant exposure to litigation, Government Code section 54956.9(d)(2) and (4); and to discuss one personnel matter – superintendent's goals for 2024-2025 (Government Code section 54957).

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the meeting was called back to order by the president, Pam Costa, who led the group in the Pledge of Allegiance. Superintendent Bassanelli introduced the new Assistant Superintendent of Educational Services, Harvey Oaxaca, Ed.D.

Roll Call

Present:
Pam Costa, president
Saul Hernandez, vice president
Ben Avey, clerk
Paula Villescaz, member
Tanya Kravchuk, member
Zima Creason, member
Absent:
Manuel Perez, member

Minutes Approved (D)

It was moved by Mr. Hernandez, seconded by Ms. Kravchuk, that the minutes of the August 13 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Hernandez, Avey, Villescaz, Kravchuk, Creason; NOES: None; ABSENT: Perez].

Closed Session/Expulsion Actions (E-5)

Mr. Avey reported that the board voted unanimously to accept as written one denied readmission in case number RA-01.

Visitor Comments (F)

Jeff Wemmer inquired about public access to the outdoor facilities at Del Paso Manor Elementary School and the use of the El Camino Fundamental High School Performing Arts Center.

Jonathan Wesson shared information about the upcoming San Juan Education Foundation's Evening with the STARS event.

Consent Calendar Approved (G-1/G-10)

It was moved by Ms. Creason, seconded by Ms. Villescaz, that the consent calendar items G-1 through G-10 be approved. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Hernandez, Avey, Villescaz, Kravchuk, Creason; NOES: None; ABSENT: Perez].

Personnel (G-1)

Appointments, leaves of absence and separations – approved as submitted.

Purchasing Report (G-2)

Purchase orders, service agreements and contracts; construction and public works bids and contracts; and zero dollar contracts – approved as submitted.

Business/Financial Report (G-3)

Warrants and payroll – approved as submitted.

Surplus Property Report (G-4)

Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

Resolution No. 4147: Power to Contract (G-5)

Adoption of Resolution No. 4147 authorizing power to contract on behalf of San Juan Unified School District.

Proposition 28 Annual Report (G-6)

Approval of Proposition 28 annual report.

Master Contract Agreement for Construction Management Services and Short List of Qualified Vendors (G-7)

Approval of the Master Contract Agreement for Construction Management Services and short list of qualified vendors.

Resolution No. 4150: Amendment No. 1 to RFP #20-101 A-E Master Contract Agreement (G-8)

Adoption of Resolution No. 4150 approving amendment no. 1 for master architect and engineering (A-E) services contracts awarded under RFP #20-101 (master agreements) to extend the terms of the master agreements solely to permit completion of ongoing projects awarded under the existing master agreements.

Bond Oversight Committee Membership (G-9)

Approval of Anastasia Hatzakos as a committee member to the Bond Oversight Committee.

Ratification of Committee Members (G-10)

Ratification of the appointments of Kasey Crooks, Makenzie Guye, Sean Owens and La Reina Pakeman to the Community Advisory Committee (CAC) and the reappointments of Emily Getz, Lacey Martinez, Kimber Rice, Lisa Sotelo, Heather Taylor and Luc Taylor (CAC); Kelsey Nelson, Susan Olsen, Susan Zimmer (Curriculum, Standards, Instructional and Student Services Committee); and Frank Cockrell and Zachary Morton (Facilities Committee).

Start of School (I-1)

Interim Deputy Superintendent of Schools and Student Support, Amy Slavensky, gave a presentation regarding the opening of the 2024-2025 school year. Dr. Slavensky shared detailed information about student welcoming activities, the grand opening at Arcade Middle School, enrollment and staffing numbers, staff professional development and departmental efforts. Mr. Avey inquired about enrollment numbers, commented on summer and back-to-school activities, and shared personal experiences with the WEB (Where Everybody Belongs) program. Ms. Costa acknowledged Julia Clauson, the founder and editor of San Juan Unified's first student-run literary magazine, and shared an inspirational story about her granddaughter aspiring to become an author after hearing Julia and other students read their selections from the literary magazine. Ms. Costa also shared her observations of the optimism and enthusiasm among students, staff and parents during the first week of school at the Trustee Area 2 schools she visited.

Development of Legislative Priorities and Advocacy Strategies (I-2)

Executive Director of Labor Relations and Government Affairs, Daniel Thigpen, gave a presentation on developing legislative priorities and advocacy strategies. Mr. Thigpen explained the previous work of the district's government affairs program since fall 2022 and the opportunities for the upcoming legislative cycle in January 2025. Mr. Thigpen sought input and direction from the board regarding the creation and adoption of board policy that defines the board's role in setting legislative priorities, as well as the development and adoption of a set of overarching legislative priorities that would guide staff in deciding whether to take official district positions or engagement in advocacy activities aligned with the board-adopted legislative priorities. Mr. Thigpen presented next steps and a tentative timeline.

Board members made comments. Ms. Creason expressed support for moving forward, noting that the timing is good right now. Ms. Villescaz also expressed support, advocating for general language that aligns with the district's strategic plan. Mr. Avey supported the idea, commenting about advocacy and trust. Mr. Hernandez encouraged focusing on advocacy for students rather than political issues. Ms. Costa expressed support as well, stressing the importance of prioritizing students and focusing on policy.

Public Hearing: Conveyance of Easement at Katherine Johnson Middle School (I-3)

Chief Operations Officer, Frank Camarda, presented the item. Ms. Costa declared the topic of conveying a permanent easement at Katherine Johnson Middle School a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. It was moved by Mr. Hernandez, seconded by Ms. Creason, to adopt Resolution No. 4146, conveying one permanent easement at Katherine Johnson Middle School to the Sacramento County Division of Real Estate. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Hernandez, Avey, Villescaz, Kravchuk, Creason; NOES: None; ABSENT: Perez].

Board Reports (J)

Mr. Avey shared that, as a volunteer, he is a co-chair of the 'Parents, Teachers, Communities for San Juan Schools 2024 Yes on P' committee.

Ms. Costa reported that she, along with Mr. Perez and Dyer-Kelly Elementary School principal Jamal Hicks, attended the Sacramento County Office of Education (SCOE) 2025 Teachers of the Year recognition banquet, where San Juan Unified's Teacher of the Year, Melissa Oates, was recognized.

Future Agenda (K)

No items were added to the future agenda.

Adjournment (M)

At 7:24 p.m., there being no further business, the regular meeting was adjourned.

Pam Costa, Board President

Melissa Bassanelli, Secretary

Approved: _____
:sc

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

C.1

MEETING DATE:

09/10/2024

SUBJECT: 2025 Certificated Employee of the Year

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is asking the board to recognize San Juan Unified School District's 2025 Certificated Employee of the Year.

RATIONALE/BACKGROUND:

The San Juan Unified School District has many dedicated and qualified certificated employees. Each year the district asks for nominations from students, staff and the community for the Certificated Employee of the Year program. The nominees embody the commitment of San Juan Unified School District's teachers and educators to provide positive and effective instruction. Out of the initial nominations, one was selected to represent the San Juan Unified School District.

As part of the Sacramento County Teacher of the Year program, the district is pleased to recognize Melissa Oates as San Juan Unified School District's 2025 Teacher of the Year. Ms. Oates is a 3rd grade teacher at Dyer-Kelly Elementary School with 20 years of experience.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.1

MEETING DATE:

09/10/2024

SUBJECT: Personnel Report

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

RATIONALE/BACKGROUND:

The personnel report provides an accounting of recent appointments, leaves of absence, separations, reassignments or changes in work calendar, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

ATTACHMENT(S):

1. [Personnel Pages](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

1. APPOINTMENTS**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Valtierra, Laura	Prob	Behavior Support Specialist	Katherine Johnson	09/09/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Daranykone, Kayla	Prob	Tch-Pre-School	General Davie	08/16/24
New Hire	Jones, Brianna	Prob	Teacher Grade 1	Howe Avenue	08/21/24
New Hire	Ramalingam, Nitheen	Prob	Tch-Grad 9/12	Mira Loma	08/21/24
Rehire	Ibrahim, Israa	Perm	Tch-Pre-School	Early Childhood Education	08/16/24
Rehire	Madera Lopez, Eduardo	Prob	Tch-Grad 7/8	Arden	08/15/24
Rehire	O'Connell, Cody	Temp	Tch-Grad 7/8	Louis Pasteur	08/15/24
Rehire	Reynolds, Stacie	Prob	Tch-Pre-School	Howe Avenue	08/16/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Babino, Kiahna	Prob	Instructional Assistant III	Whitney Avenue	08/14/24
New Hire	Bates, Krystal	Prob	Instructional Assistant II	Sylvan	08/19/24
New Hire	Boyd, Tianta	Prob	Instructional Assistant II	Whitney Avenue	08/14/24
New Hire	Cisneros, Amanda	Prob	Nutrition Services Worker I	Thomas Kelly	08/14/24
New Hire	Corpus, Linda	Prob	Nutrition Services Worker I	Casa Roble	08/14/24
New Hire	Doney, Kayla	Prob	Nutrition Services Worker I	Greer School	08/14/24
New Hire	Escudero, Oscar	Prob	Nutrition Services Worker I	Carmichael	08/14/24
New Hire	Greer, Clarice	Prob	Child Dev Assist-ITPre	Howe Ave ECE	08/19/24
New Hire	Henderson, Aron	Prob	Sch/Com Intrv Sp I	Whitney Avenue	08/14/24
New Hire	Holmes, Willie	Prob	Nutrition Services Worker I	Casa Roble	08/14/24
New Hire	Houston, Tajza	Prob	Instructional Assistant I	Whitney Avenue	08/14/24
New Hire	Juarez, Gerardo	Prob	Bilingual Translator, Spanish	Central Enroll/Family Svcs	08/19/24
New Hire	Kral, Courtney	Prob	Intermed Clerk Typist	Pupil Personnel Services	08/19/24
New Hire	Laurent, Ashley	Prob	Instructional Assistant III	Barrett	08/29/24
New Hire	Lewis, Brian	Prob	School Community Specialist	Starr King	08/14/24
New Hire	Lloyd, David	Prob	Van Driver	Transportation	08/16/24
New Hire	Merschat, Drew	Prob	Nutrition Services Worker I	Mira Loma	08/20/24
New Hire	Pena, Maria	Prob	Nutrition Services Worker I	Greer	08/14/24
New Hire	Purser, Cindi	Prob	Instructional Assistant II	Laurel Ruff	08/14/24
New Hire	Roughton, Marlene	Prob	Nutrition Services Worker I	Arcade	08/14/24
New Hire	Roy, Shelby	Prob	Instructional Assistant III	Carnegie	08/14/24
New Hire	Said, Nadia	Prob	Instructional Assistant I	Cameron Ranch	08/14/24
New Hire	Sanchez, Marco	Prob	Campus Safety Monitor	El Camino	08/14/24
New Hire	Santillan, Nicole	Prob	Nutrition Services Worker I	Barrett	08/14/24
New Hire	Saulo, Khe	Prob	Instructional Assistant II	El Camino	08/14/24
New Hire	Schwan, Jasmine	Prob	Sign Language Interpreter	Harry Dewey	08/14/24
New Hire	Silva-Eshbaugh, Natalie	Prob	Instructional Assistant I	Cambridge Heights	08/23/24
New Hire	Soza, Jesse James	Prob	Instructional Assistant I	Whitney Avenue	08/14/24
New Hire	Todd, Patricia	Prob	Emp Benefits Technician	Employee Benefits	08/19/24
New Hire	Trejo, Daisy	Prob	Instructional Assistant I	Arlington Heights	08/14/24
New Hire	Vanden, Oksana	Prob	Instructional Assistant I	Green Oaks	08/14/24
New Hire	Warren, Cassidy	Prob	Instructional Assistant I	Schweitzer	08/22/24
New Hire	Wipperfurth, Tara	Perm	Nutrition Services Worker I	Mira Loma	08/20/24
Rehire	Chen, Chi-Hsun	Prob	Child Dev Assist-ITPre	Sunrise ECE	08/19/24
Rehire	Davidson, Elizabeth	Prob	Instructional Assistant I	Lichen	08/14/24
Rehire	Garcia Villalobos, Sara	Prob	Instructional Assistant I	Whitney Avenue	08/14/24
Rehire	Guido, Valarie	Prob	Instructional Assistant II	Del Paso Manor	08/14/24
Rehire	Jensen, Kirsten	Prob	Nutrition Services Worker I	Sylvan	08/14/24
Rehire	Lippman, Rachel	Prob	Mental Health Worker	White House Counseling	08/15/24
Rehire	Love, Massio	Prob	Campus Safety Monitor	Will Rogers	08/27/24
Rehire	Mcintosh, Zak	Perm	Behavior Support Assistant	LSC Region 2	08/14/24
Rehire	Ortiz, Amanda	Prob	Instructional Assistant III	Skycrest	08/28/24
Rehire	Robken, Stacy	Prob	Campus Safety Monitor	Sylvan	08/19/24
Rehire	Ruiz, Michelle	Prob	Campus Safety Monitor	Arden	08/20/24
Rehire	Salesky, Nichole	Prob	Mental Health Worker	White House Counseling	08/15/24
Rehire	Sarvary, Sadhna	Prob	Nutrition Services Worker I	Will Rogers	08/14/24

2. LEAVES OF ABSENCE**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Dellinger, Deborah	Perm	Dir. Student Learning Assist.	Teaching and Learning	07/22/24 09/22/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Cheung, Jeanna	Perm	Lang/Speech/Hrg Spec	Special Ed - Kenneth	07/01/24 02/09/25
Paid	Collett, Catherine	Prob	Teacher Grade 2	Cameron Ranch	07/01/24 12/05/24
Paid	Hart, Megan	Perm	Teacher Grade 2	Cameron Ranch	07/01/24 09/09/24
Paid	Medina, Mayte	Perm	Tch-Resource Spec K/12	El Camino	07/01/24 10/31/24
Paid	Whalen, Andrea	Prob	Teacher Grade 3	Whitney Avenue	08/13/24 01/31/25

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Dekalb, Katie	Perm	Nutrition Services Worker II	Mariposa	07/01/24 08/31/24
Paid	Gilson, Patricia	Perm	Inst Asst/Mul Sev Hndcp	Grand Oaks	07/01/24 09/30/24
Unpaid	Perea, Santana	Perm	Instructional Assistant I	Earl Legette	07/01/24 09/30/24
Unpaid	Ralston, Myrna	Prob	Bilingual Translator, Spanish	Central Enroll/Family Svcs	07/01/24 06/30/25
Unpaid	Reyes, Magdalena	Perm	Instructional Assistant I	Cameron Ranch	07/01/24 08/31/24
Unpaid	Tran, Chuong	Perm	Instructional Assistant I	Howe Avenue	07/01/24 06/30/25

3. SEPARATIONS**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Boler, Trevor	Perm	Tch-Grad 7/8	Churchill	08/15/24
Resignation	Lopez, Jessica	Prob	Counselor-Special Prog	LSC Region 2	08/16/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Barton, Jennie	Perm	Instructional Assistant I	Lichen K-8	08/23/24
Resignation	Hotak, Shirzai	Prob	Inst Asst/Bil-Pashto	Mira Loma	08/16/24
Resignation	Kim, Lin	Perm	Occupational Therapist	Special Ed - Kenneth	08/14/24
Resignation	Miller, Dorothy	Perm	Nutrition Services Worker I	El Camino	08/14/24

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.2

MEETING DATE:

09/10/2024

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; construction and public works bids and contracts; and zero-dollar contracts.

RATIONALE/BACKGROUND:

Business Support Services and Facilities Accounting will combine a list of purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts, zero-dollar contracts, bids and RFPs and other purchases in accordance with Education Code 3300 Expenditures and Purchases, 3311 Bids, 3311.1 Uniform Public Construction Cost Accounting Procedures and 3311.4 Procurement of Technological Equipment.

ATTACHMENT(S):

1. Purchasing Report

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Laura Fry, Manager, Business Support Services

Cherie Chenoweth, Coordinator, Facilities Accounting Compliance

Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

August 14, 2024 - August 27, 2024

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
	TBD 8/28/2024	Point Quest Education - PEDS	Behavior, counseling, occupational therapy and related services.	\$ 2,850,000.00	SPED
	TBD 8/28/2024	Point Quest Education - EDH	Language, speech, occupational and related services.	\$ 646,937.00	SPED
	TBD 8/28/2024	Kariant, LLC	Behavior, language, speech therapy and related services.	\$ 131,632.00	SPED
	TBD 8/28/2024	American River Speech	AAC/AT Evaluations, IEP attendance	\$ 222,000.00	SPED
	TBD 8/28/2024	CCHAT Center	Language and speech services	\$ 192,550.00	SPED
	TBD 8/28/2024	24/7 AllStaff	RN & LVN nursing services	\$ 325,000.00	SPED
DPR25-00246	8/26/2024	SCOE	Community days	\$ 149,955.00	Fiscal
BPO25-01425	8/19/2024	Comcast Holdings	Dark fiber	\$ 156,060.00	Technology
	TBD 8/27/2024	A-Z Bus Sales	19 Propane buses	\$ 3,237,673.20	Transportation
	TBD 8/29/2024	Paradigm Healthcare Services	LEA Medi-Cal billing program	\$ 230,000.00	Student Support Services
	TBD 8/29/2024	Arbitor	Sport officials services	\$ 20,000.00	All High School Sites

**Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts**

August 14, 2024 - August 27, 2024

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	8/26/2024	TBD	24-230	HCI System Inc	IP clock system upgrade for Encina 202-9285-P1	\$ 159,500.00	216 - Facilities

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

**Purchasing Contracts Board Report
Board Pre-Approval
Zero Dollar**

August 14, 2024 - August 27, 2024

Fund	Date	Site/ Department	Vendor Name	Description
All	8/26/2024	San Juan Adult Education	Dr. Lakshmi Avala	Adult Education - CMA externship placement

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.3

MEETING DATE:

09/10/2024

SUBJECT: Gifts

DEPARTMENT: Administration

ACTION REQUESTED:

The superintendent is recommending that the board accept the list of gifts.

RATIONALE/BACKGROUND:

Acceptance of the following gifts:

Camp Winthers: from Claire Oppenheim: \$350; from Jaime and Geoff Libbey: \$100.

Mesa Verde High School: from Matthew Sanders, DDS, Inc. - for athletics: \$500.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.4

MEETING DATE:

09/10/2024

SUBJECT: Gann Appropriation Limits for 2023-2024 and 2024-2025

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 4148, approving Gann Appropriation Limits for 2023-2024 and 2024-2025.

RATIONALE/BACKGROUND:

This limit on government spending, which became known as Gann Appropriation Limits or simply Gann Limits, applies not only to the state of California, but also to cities, counties, special districts, as well as to school districts and county offices of education (ref. Article XIII B of the State Constitution).

The base year of Gann Limit calculations was 1978-1979, the fiscal year before Proposition 4 was enacted. In each year since, a school agency's Gann Limit is increased for both inflation and population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. For school agencies, change in ADA is used as a measurement of the change in population.

School agencies are required to perform Gann Limit calculations by the State Constitution.

In accordance with Education Code Section 42132, the board is required to adopt its Gann Appropriation Limits each year and send it to the Sacramento County Office of Education. As of June 30, 2023, the district is in compliance with its Gann Limit.

ATTACHMENT(S):

1. [Resolution No. 4148 GANN Limit](#)
2. [Form GANN](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

The Gann Limit calculations are presented below:

	GANN Limit	Appropriations subject to limit
2023-2024	\$ 318,158,765.11	\$ 318,158,765.11
2024-2025	\$ 332,379,456.53	

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Resolution No. 4148

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

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

WHEREAS, the district must establish a revised Gann Limit for the 2023-2024 fiscal year and a projected Gann Limit for the 2024-2025 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

NOW, THEREFORE, BE IT RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2023-2024 and 2024-2025 fiscal years are made in accordance with applicable constitutional and statutory law; and,

BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2023-2024 and 2024-2025 fiscal years do not exceed the limitations imposed by Proposition 4; and,

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

APPROVED, PASSED, AND ADOPTED by the Governing Board of the San Juan Unified School District this 10th day of September, 2024, by the following vote:

AYES: _____
Pam Costa, President

NOES: _____
Saul Hernandez, Vice President

ABSTAIN: _____
Ben Avey, Clerk

Paula Villescaz, Member

Melissa Bassanelli, Executive Secretary
Tanya Kravchuk, Member

Manuel Perez, Member

Zima Creason, Member

Board of Education
San Juan Unified School District
Sacramento County, California

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2022-23 Actual			2023-24 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	296,797,600.70		296,797,600.70			318,158,765.11
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,921.46		34,921.46			35,842.31
 ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
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 Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				2023-24 P2 Report		
1. Total K-12 ADA (Form A, Line A6)	35,580.69		35,580.69	35,891.28		35,891.28
2. Total Charter Schools ADA (Form A, Line C9)	261.62		261.62	245.00		245.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			35,842.31			36,136.28
 C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2023-24 Actual			2024-25 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	806,154.28		806,154.28	823,536.00		823,536.00
2. Timber Yield Tax (Object 8022)	22.01		22.01	13.00		13.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	115,245,576.28		115,245,576.28	115,305,061.00		115,305,061.00
5. Unsecured Roll Taxes (Object 8042)	4,034,086.36		4,034,086.36	3,656,158.00		3,656,158.00
6. Prior Years' Taxes (Object 8043)	1,269,293.06		1,269,293.06	1,748,975.00		1,748,975.00
7. Supplemental Taxes (Object 8044)	2,360,285.22		2,360,285.22	4,843,301.00		4,843,301.00
8. Ed. Rev. Augmentation Fund (ERAf) (Object 8045)	20,722,558.84		20,722,558.84	20,205,110.00		20,205,110.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	15,882.33		15,882.33	33,882.00		33,882.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	274,972.00		274,972.00	270,550.00		270,550.00
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)	144,728,830.38	0.00	144,728,830.38	146,886,586.00	0.00	146,886,586.00
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)	144,728,830.38	0.00	144,728,830.38	146,886,586.00	0.00	146,886,586.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,021,524.65			5,410,280.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	17,110,391.67		17,110,391.67	20,068,907.00		20,068,907.00
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)	17,110,391.67	0.00	22,131,916.32	20,068,907.00	0.00	25,479,187.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	354,636,265.00		354,636,265.00	367,971,227.00		367,971,227.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	20,993.00		20,993.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	354,657,258.00	0.00	354,657,258.00	367,971,227.00	0.00	367,971,227.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	714,382,097.31		714,382,097.31	660,597,194.00		660,597,194.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,218,992.80		13,218,992.80	5,013,000.00		5,013,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			296,797,600.70			318,158,765.11
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0264			1.0082
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			318,158,765.11			332,379,456.53
APPROPRIATIONS SUBJECT TO THE LIMIT			144,728,830.38			146,886,586.00
5. Local Revenues Excluding Interest (Line C18)			4,301,077.20			4,336,353.60
6. Preliminary State Aid Calculation			195,561,851.05			210,972,057.53
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)			195,561,851.05			210,972,057.53
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,415,483.13			2,736,407.31
7. Local Revenues in Proceeds of Taxes			151,144,313.51			149,622,993.31
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			189,146,367.92			208,235,650.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
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)			151,144,313.51			
9. Total Appropriations Subject to the Limit			189,146,367.92			
a. Local Revenues (Line D7b)			22,131,916.32			
b. State Subventions (Line D8)			318,158,765.11			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
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			318,158,765.11			332,379,456.53
(Lines D4 plus D10)						
12. Appropriations Subject to the Limit			318,158,765.11			
(Line D9d)						

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.5

MEETING DATE:

09/10/2024

SUBJECT: Official Designation of Members for the Capital Adult Education Regional Consortium (CAERC)

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the official designation of new member, Bryan Irwin, and removal of Matt Strinden to the CAERC board.

RATIONALE/BACKGROUND:

The Consortium shall keep track of the date its members were officially designated by their local board and keep copies of the local board minutes as evidence, which will be archived. If an official designation is a consent item a copy of the board agendas that shows the designation as a consent item, as well as the minutes, will be provided and kept on file by CAERC. Each member must have a minimum of one official-designated member. Members have the option of having more than one official-designated member approved by their governing board to serve as alternate representatives.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Brett Wolfe, Director, CTE, K-12 Counseling and College/Career Readiness
Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.6

MEETING DATE:

09/10/2024

SUBJECT: High School Athletics

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the updated California Interscholastic Federation (CIF) Athletic League representatives for Bella Vista High School, Encina High School and Mira Loma High School, as highlighted in the attached list.

RATIONALE/BACKGROUND:

Board Policy 6145.22 requires that each high school submit a list of three recommended candidates who will have the power to vote on issues that concern athletics at the league, sectional, and state levels. It is recommended that the board approve the high school principals and their designees, as highlighted in the attached document for Bella Vista High School, Encina High School, and Mira Loma High School. The original document was brought forward to the June 11, 2024 meeting; however, there have been changes due to principal movements and new hires.

ATTACHMENT(S):

1. [Update of 2024-25 CIF Representatives](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY:

Ron Barney, Program Specialist, Athletics
Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs

APPROVED BY:

Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

Updated 2024-2025 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 28, 2024.**

San Juan Unified School District/Governing Board meeting will be on September 10, 2024, updating the following individual(s) to serve for the 2024-2025 school year as the school's league representatives:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL	BELLA VISTA HIGH SCHOOL		
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NAME OF REPRESENTATIVE	Clete Purinton	POSITION	Principal
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ADDRESS	8301 Madison Avenue	CITY	Fair Oaks	ZIP 95628
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PHONE (916) 971-5052	FAX (916) 971-5011	E-MAIL	cpurinton@sanjuan.edu	
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NAME OF SCHOOL	BELLA VISTA HIGH SCHOOL		
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NAME OF REPRESENTATIVE	Becky Stewart	POSITION	Athletic Director	
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ADDRESS	8301 Madison Avenue	CITY	Fair Oaks	ZIP 95628
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PHONE (916) 971-5052	FAX (916) 971-5011	E-MAIL	becky.stewart@sanjuan.edu	
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NAME OF SCHOOL	BELLA VISTA HIGH SCHOOL		
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NAME OF REPRESENTATIVE	Ed Moore	POSITION	Vice Principal	
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ADDRESS	8301 Madison Avenue	CITY	Fair Oaks	ZIP 95628
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PHONE (916) 971-5052	FAX (916) 971-5011	E-MAIL	edmoore@sanjuan.edu	
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NAME OF SCHOOL	CASA ROBLE FUNDAMENTAL HIGH SCHOOL		
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NAME OF REPRESENTATIVE	Tanya Baker	POSITION	Principal	
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ADDRESS	9151 Oak Avenue	CITY	Orangevale	ZIP 95662
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PHONE (916) 971-5452	FAX (916) 971-5495	E-MAIL	tanya.baker@sanjuan.edu	
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NAME OF SCHOOL CASA ROBLE FUNDAMENTAL HIGH SCHOOL

NAME OF REPRESENTATIVE Aaron Marlette POSITION Athletic Director

ADDRESS 9151 Oak Avenue CITY Orangevale ZIP 95662

PHONE (916) 971-5452 FAX (916) 971-5495 E-MAIL amarlette@sanjuan.edu

NAME OF SCHOOL CASA ROBLE FUNDAMENTAL HIGH SCHOOL

NAME OF REPRESENTATIVE Cindy Kent POSITION Vice Principal

ADDRESS 9151 Oak Avenue CITY Orangevale ZIP 95662

PHONE (916) 971-5452 FAX (916) 971-5495 E-MAIL cindy.kent@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Greg Snyder POSITION Principal

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5664 FAX (916) 971-5640 E-MAIL gnyder@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Geoff Gill POSITION Athletic Director

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5604 FAX (916) 971-5640 E-MAIL ggill@sanjuan.edu

NAME OF SCHOOL DEL CAMPO HIGH SCHOOL

NAME OF REPRESENTATIVE Gary Coartney POSITION Vice Principal

ADDRESS 4925 Dewey Drive CITY Fair Oaks ZIP 95628

PHONE (916) 971-5664 FAX (916) 971-5640 E-MAIL gary.coartney@sanjuan.edu

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL		
NAME OF REPRESENTATIVE	Evelyn Welborn	POSITION	Principal
ADDRESS	4300 El Camino Avenue	CITY	Sacramento ZIP 95821
PHONE (916) 971-7816	FAX (916) 971-7429	E-MAIL	evelyn.welborn@sanjuan.edu

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL		
NAME OF REPRESENTATIVE	Stephanie Saylor	POSITION	Athletic Director
ADDRESS	4300 El Camino Avenue	CITY	Sacramento ZIP 95821
PHONE (916) 971-7816	FAX (916) 971-7429	E-MAIL	stephanie.saylor@sanjuan.edu

NAME OF SCHOOL	EL CAMINO FUNDAMENTAL HIGH SCHOOL		
NAME OF REPRESENTATIVE	Rob Kerr	POSITION	Vice Principal
ADDRESS	4300 El Camino Avenue	CITY	Sacramento ZIP 95821
PHONE (916) 971-7816	FAX (916) 971-7429	E-MAIL	rkerr@sanjuan.edu

NAME OF SCHOOL	ENCINA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Greta Scholtes	POSITION	Principal
ADDRESS	1400 Bell Street	CITY	Sacramento ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-7555	E-MAIL	greta.scholtes@sanjuan.edu

NAME OF SCHOOL	ENCINA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Rodolfo (Rudy) Garcia	POSITION	Athletic Director
ADDRESS	1400 Bell Street	CITY	Sacramento ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-7555	E-MAIL	Rodolfo.garcia@sanjuan.edu

NAME OF SCHOOL	ENCINA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Michele Speed	POSITION	Vice Principal
ADDRESS	1400 Bell Street	CITY	Sacramento ZIP 95825
PHONE (916) 971-7538	FAX (916) 971-5408	E-MAIL	michele.speed@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Jennifer Petersen	POSITION	Principal
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	jennifer.petersen@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Travis Miller	POSITION	Athletic Director
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	travis.miller@sanjuan.edu

NAME OF SCHOOL	MESA VERDE HIGH SCHOOL		
NAME OF REPRESENTATIVE	Brett Tujague	POSITION	Vice Principal
ADDRESS	7501 Carriage Drive	CITY	Citrus Heights ZIP 95621
PHONE (916) 971-5288	FAX (916) 971-5215	E-MAIL	btujague@sanjuan.edu

NAME OF SCHOOL	MIRA LOMA HIGH SCHOOL		
NAME OF REPRESENTATIVE	Kaden Bahner	POSITION	Principal
ADDRESS	4000 Edison Avenue	CITY	Sacramento ZIP 95825
PHONE (916) 971-7465	FAX (916) 971-7483	E-MAIL	Kaden.bahner@sanjuan.edu

NAME OF SCHOOL MIRA LOMA HIGH SCHOOL

NAME OF REPRESENTATIVE Allison Addiego POSITION Assistant Athletic Director

ADDRESS 4000 Edison Avenue CITY Sacramento ZIP 95825

PHONE (916) 971-7465 FAX (916) 971-7483 E-MAIL

NAME OF SCHOOL MIRA LOMA HIGH SCHOOL

NAME OF REPRESENTATIVE Lauren Hay POSITION Vice Principal/Athletic Director

ADDRESS 4000 Edison Avenue CITY Sacramento ZIP 95825

PHONE (916) 971-7465 FAX (916) 971-7483 E-MAIL lauren.hay@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Cliff Kelly POSITION Principal

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL Cliff.Kelly@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Bill Taylor POSITION Athletic Director

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL wtaylor@sanjuan.edu

NAME OF SCHOOL RIO AMERICANO HIGH SCHOOL

NAME OF REPRESENTATIVE Jennifer Dalton POSITION Vice Principal

ADDRESS 4540 American River Drive CITY Sacramento ZIP 95864

PHONE (916) 971-7494 FAX (916) 971-7513 E-MAIL jdalton@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE David Levis POSITION Principal

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5112 FAX (916) 971-5111 E-MAIL dlevis@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE Fred Bryant POSITION Athletic Director

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5112 FAX (916) 971-5111 E-MAIL freddie.bryant@sanjuan.edu

NAME OF SCHOOL SAN JUAN HIGH SCHOOL

NAME OF REPRESENTATIVE Jim Walters POSITION Vice Principal

ADDRESS 7551 Greenback Lane CITY Citrus Heights ZIP 95610

PHONE (916) 971-5113 FAX (916) 971-5111 E-MAIL jim.walters@sanjuan.edu

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's Name Melissa Bassanelli Signature

Address 3738 Walnut Avenue City Carmichael Zip 95608

Phone (916) 971-7104

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.7

MEETING DATE:

09/10/2024

SUBJECT: 2024-25 Head Start (HS) and Early Head Start (EHS) Start 2.35% COLA

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the 2024-25 HS and EHS 2.35% COLA for a cost of living adjustment.

RATIONALE/BACKGROUND:

The HS/EHS 2.35% COLA funding budget will be used to fund salaries and fringe benefits. The attached documents reflect the increase in budgets as a result of the 2.35% COLA.

ATTACHMENT(S):

1. [HS COLA Budget Narrative 2024-2025](#)
2. [EHS COLA Budget Narrative 2024-2025](#)
3. [COLA GB Approval Form 2024-2025](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

Current Budget

Head Start	\$ 7,514,513
Early Head Start	\$ 2,872,132
Total Current Budget	\$10,386,645
Head Start 2.35% COLA	\$ 175,806
Early Head Start 2.35% COLA	\$ 66,745
Total Budget with COLA	\$10,628,196

PREPARED BY: Lisa Teal, Program Manager, Early Childhood Education

APPROVED BY: Amberlee Townsend-Snider, Asst. Superintendent, Elementary Education & Programs
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District
 Early Childhood Education – Head Start
 Cost of Living Adjustment (COLA) Budget Narrative – Project Year
 August 1, 2024 – July 31, 2025
TOTAL AWARD: \$175,806

Personnel: \$146,883

The 2.35% COLA funds will offset negotiated salary increases for employees. The increase will be applied to the hourly and salaried rate of pay and associated pay scale for each Head Start employee, subject to the provisions of Section 653 and 640(j) of the Head Start Act.

Benefits: \$20,392

The COLA will also be used to offset the continued increase in employee Health and Welfare costs and payroll-related costs up to 13.09% for certificated employees and 15.44% for classified employees.

Indirect Charges: \$8,531

Indirect charges on all expenses except capitalized and non-capitalized assets will be charged at a rate of 5.10%, which is calculated by the California Standardized Account Code System. The Indirect Cost Rate is an approved Indirect Cost Rate Agreement established by the State of California, Department of Education, and San Juan Unified.

Non-Federal Share: \$43,952

The required 25% of non-federal matching funds of \$43,952 is reflected in the current COLA budget for Head Start. The non-federal match will be covered by the following:

1.) Personnel	\$ 36,721
2.) Benefits	\$ 4,311
3.) Supplies	<u>\$ 2,920</u>
Total In-Kind:	<u>\$ 43,952</u>

San Juan Unified School District
 Early Childhood Education – Early Head Start
 Cost of Living Adjustment (COLA) Budget Narrative – Project Year
 August 1, 2024 – July 31, 2025
TOTAL AWARD: \$66,745

Personnel: \$55,755

The 2.35% COLA funds will offset negotiated salary increases for employees. The increase will be applied to the hourly and salaried rate of pay and associated pay scale for each Early Head Start employee, subject to provisions of Section 653 and 640(j) of the Head Start Act.

Benefits: \$7,751

The COLA will also be used to offset the continued increase in employee Health and Welfare costs and payroll-related costs up to 13.09% for certificated employees and 15.44% for classified employees.

Indirect Charges: \$3,239

Indirect charges on all expenses except capitalized and non-capitalized assets will be charged at a rate of 5.10%, which is calculated by the California Standardized Account Code System. The Indirect Cost Rate is an approved Indirect Cost Rate Agreement established by the State of California, Department of Education, and San Juan Unified.

Non-Federal Share: \$16,687

The required 25% of non-federal matching funds of \$16,687 is reflected in the current COLA budget for Early Head Start. The non-federal match will be covered by the following:

1.) Personnel	\$ 13,939
2.) Benefits	\$ 1,636
3.) Supplies	<u>\$ 1,112</u>
Total In-Kind:	<u>\$ 16,687</u>

**HEAD START/EARLY HEAD START GRANT APPLICATION
GOVERNING BOARD APPROVAL**

On behalf of the San Juan Unified School District Governing Board I, Pam Costa, Board President, certify the Governing Board has approved the San Juan Unified School District Head Start/Early Head Start **COLA Grant Application** for Fiscal Year 2024-2025 (August 1, 2024 – July 31, 2025) at its meeting on September 10, 2024. Attached is the sign-in sheet of attendees; minutes of the meeting are forthcoming.

Name

Signature

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

F.8

MEETING DATE:

09/10/2024

SUBJECT: Certification of Absence: Manuel Perez

DEPARTMENT: Administration

ACTION REQUESTED:

The board is asked to certify that the August 27, 2024, absence of Board Member Manuel Perez occurred due to illness.

RATIONALE/BACKGROUND:

Per Education Code Section 35120(c) and Board Bylaw 9250, a board member may be compensated for a missed meeting due to illness, jury duty, performing services outside the meeting for the school district or a hardship deemed acceptable by the board.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SUBJECT: Summer Learning Update (Schnepp/Townsend-Snider) - 7:25 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Report: The superintendent is recommending that the board hear a report on summer 2024 learning opportunities for students.

RATIONALE/BACKGROUND:

The intent of this report is to highlight the summer programs and opportunities including credit recovery, special education, and readiness programs provided to students during the summer of 2024. Sites, in collaboration with district resources, were provided local control to determine what actions would best meet the needs and interests of their students. Through collaboration with a variety of educational and community partners, engaging learning opportunities for students across the district were developed.

ATTACHMENT(S):

1. [Summer Learning 2024](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY:

Kristan Schnepp, Assistant Superintendent, Secondary Education & Programs
Amberlee Townsend-Snider, Asst. Superintendent, Elementary Education & Programs

APPROVED BY:

Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools



2024 Summer Learning

San Juan Unified School District
Board of Education
September 10, 2024

1



Summer School Scope

Special
Education:
Extended
School
Year (ESY)

Recovery

Enrichment

Readiness

2



Summer School Data

Elementary
Students

2,020

Middle School
Students

1,301

High School
Students

2,575

3



Special Education Extended School Year Program (ESY)

Preschool

- Garfield - 30 students
- Charles Peck - 2 students

Elementary Programs

- Del Paso Manor - 96 students
- Pasadena - 63 students
- Charles Peck - 81 students

Secondary Programs

- Mira Loma - 120 students

Centers

- Laurel Ruff - 106 students
- Ralph Richardson Center – 41 students
(preschool - adult)



4



Elementary and K8 Summer Readiness Programs

Camp Kinder



Participants

170

Sites

10

5



Elementary and K8 Summer Readiness Programs

Kindergarten – First Grade Boost



Participants

450

Sites

10

6



Elementary Enrichment: Camp Invention

"My son has learned all about solutions, mixtures, rockets, x-rays, space, and so many other activities. His little face lights up when he knows he is going to camp to learn about another exciting project. I love how enthusiastic he is about science all thanks to this camp."



Participants

1,400

Sites

19



7



Newcomer Summer Program

- Arden Middle School
- 192 middle school students participated
- 4 high school student interns
- 5 elective credits earned
- Parent education classes provided
- English language acquisition support
- 10 teachers
- Coordinated by the Newcomer Support Team



8



Middle School Career Technical Education Summer Program: Enrichment

108 Participants



Programs:

- Auto Mechanics
- Computer Science
- Dental Careers
- Medical Assistant
- Theatre



9



682 students participated:

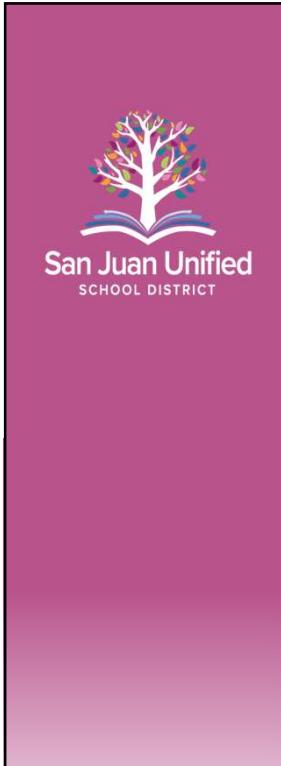
- Quiz Bowl
- Volleyball
- Wrestling
- Scrapbooking
- Lego Camp
- Lacrosse
- Leadership
- Board Games
- Arcade Games
- Jewelry Making
- Cartoon Drawing
- Language Development
- Cartoon Drawing
- Spanish
- American Sign Language
- 3D Modeling
- Creative Writing
- Ceramics
- Painting
- Science Dissections
- Comedy



10

Middle School Enrichment

Sites: Arden, Barrett, Carnegie and Churchill



Summer High School Internships



Construction - Building Industry Association



Medical - Sierra-Sacramento Valley Medical Society



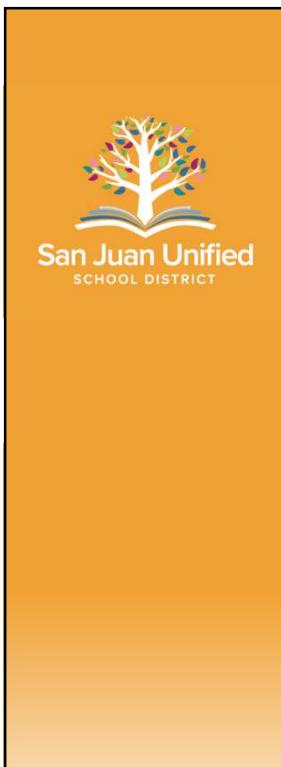
Banking - SAFE Credit Union



Manufacturing - Sacramento Municipal Utility District



11



Jump Start Math

2 high schools
3 middle schools
89 students

Focus: grades 6-9
Algebra readiness

Emphasis on problem-solving,
relevant and rich tasks,
collaboration and critical thinking

Curriculum: Mindsets Learning



“As a parent, I thought the subject matter was very relevant and applicable to everyday adult life.”



“I liked the hands-on activities, being able to design things, and learning about life experiences.”

“I liked that I felt more prepared transitioning into high school grade math and the time was used well.”

12



High School Credit Recovery

Seat Based:
Del Campo High
School

Summer session	Students enrolled	Courses completed	Credits earned
1	647	560	2,800
2	529	474	2,370
Total	1,176	1,034	5,170

Independent Study:
Will Rogers Middle
School

Summer session	Students enrolled	Courses completed	Credits earned
1	764	603	3,015
2	470	315	1,575
Total	1,234	918	4,590

13



Planning for Summer 2025



Assess current budget allocations and strategize for the summer 2025 programs



Gather feedback on high leverage programs to continue



Elimination of one-time funds will reduce summer enrichment offerings

14



Thank
you!



15

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

H.2

MEETING DATE:

09/10/2024

SUBJECT: 2023-2024 Unaudited Actuals and 2024-2025 Budget Revisions (Ryan) - 7:40 p.m.

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board accept the 2023-2024 unaudited actuals and approve revisions to the San Juan Unified School District's 2024-2025 budget.

RATIONALE/BACKGROUND:

This document reflects the unaudited actuals for the 2023-2024 fiscal year and revisions to the 2024-2025 budget. Revisions to the district budget align with the LCAP goals and the actions. They are necessitated by operational decisions, fluctuations in personnel costs (salary, benefits, payroll), and changes in school site SPSA goals and expenditures.

The 2023-2024 Unaudited Actuals will be sent to the Sacramento County Office of Education.

ATTACHMENT(S):

1. [Budget Presentation](#)
2. [Budget Book](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

2023-2024 Budget Adoption 06/13/2023
2022-2023 Unaudited Actuals and 2023-2024 Budget Revisions 09/12/2023
2023-2024 First Interim Report 12/12/2023
2023-2024 Second Interim Report 03/14/2024
2024-2025 Budget Hearing and Adoption 06/25/2024
Superintendent's Cabinet 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

September 10, 2024

2023-24 Unaudited Actuals with 2024-25 Revised Budget



1



What are Unaudited Actuals?

- District prepared year-end financial statements for the period July 1, 2023 – June 30, 2024
- Report of financial activities using the state's SACS software
- Used by external auditors to prepare the official audit report
- Education Code 42100 requirement
- Must be approved by the Governing Board and submitted to the County Superintendent of Schools by September 15 each year
- They are called “unaudited actuals” because the district completes them before the external audit

2



Unaudited Actuals vs. Estimated Actuals Revenues

Unrestricted Revenues	Unaudited Actuals A	Estimated Actuals B	Difference A-B
LCFF	461,777,739	461,794,730	(16,991)
Federal	-	-	-
Other State	12,438,698	11,372,299	1,066,399
Local	18,353,541	11,691,271	6,662,270
Totals	492,569,978	484,858,300	7,711,678



2023-24 UNAUDITED ACTUALS 3

3

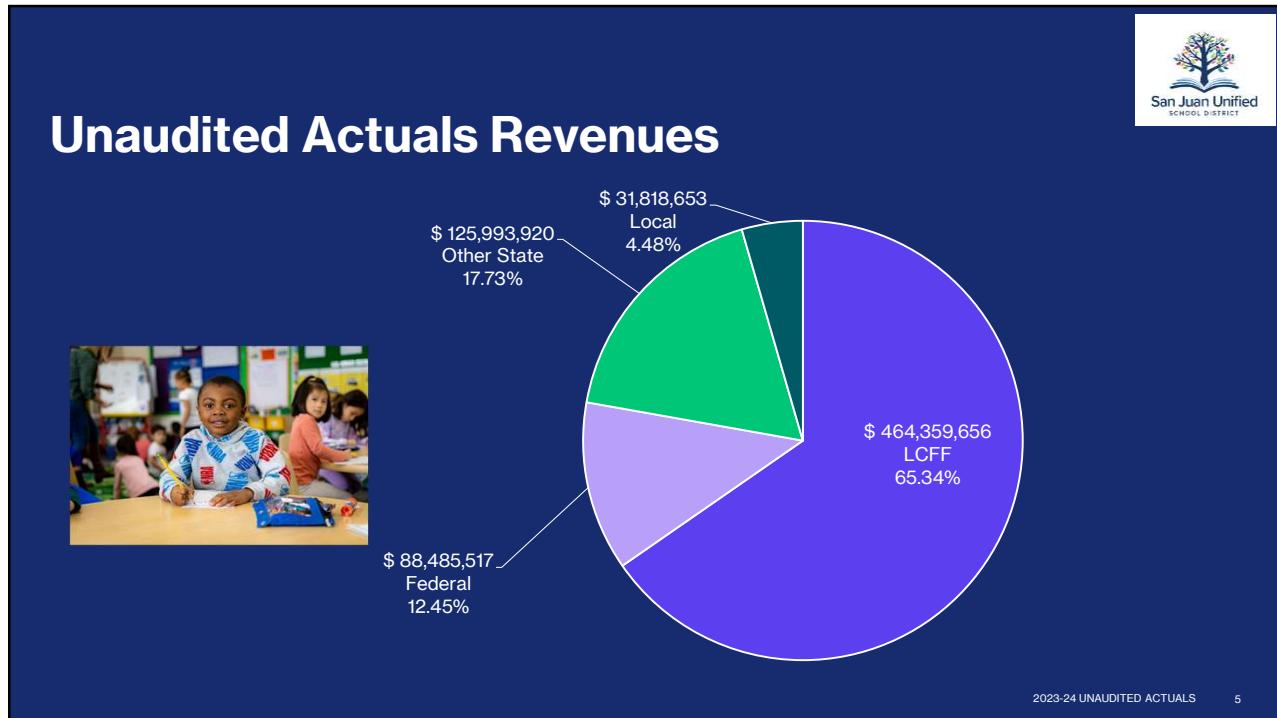


Unaudited Actuals vs. Estimated Actuals Revenues

Restricted Revenues	Unaudited Actuals A	Estimated Actuals B	Difference A-B
LCFF	2,581,917	2,581,913	4
Federal	88,485,517	95,218,021	(6,732,504)
Other State	113,555,222	112,966,256	588,966
Local	13,465,112	12,359,379	1,105,733
Totals	218,087,767	223,125,569	(5,037,801)

2023-24 UNAUDITED ACTUALS 4

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5

Unaudited Actuals vs. Estimated Actuals Expenditures

Unrestricted Expenditures	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Certificated Salaries	186,918,714	190,836,881	(3,918,167)
Classified Salaries	50,703,948	53,150,931	(2,446,983)
Benefits	103,046,415	107,837,302	(4,790,887)
Books & Supplies	8,670,314	10,345,084	(1,674,770)
Services & Other Operating	29,617,229	32,057,417	(2,440,188)
Capital Outlay	3,595,051	3,730,923	(135,872)
Other Outgoing/Transfer of Indirect	(6,763,548)	(7,240,158)	476,610
Totals	375,788,122	390,718,380	(14,930,258)

2023-24 UNAUDITED ACTUALS 6

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Unaudited Actuals vs. Estimated Actuals Expenditures

Restricted Expenditures	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Certificated Salaries	68,056,465	69,988,859	(1,932,394)
Classified Salaries	47,890,332	49,017,781	(1,127,449)
Benefits	79,270,360	81,257,122	(1,986,762)
Books & Supplies	16,672,458	23,915,952	(7,243,494)
Services & Other Operating	30,100,771	37,548,068	(7,447,297)
Capital Outlay	4,977,166	10,733,650	(5,756,484)
Other Outgoing/Transfer of Indirect	7,022,790	7,524,200	(501,410)
Totals	253,990,343	279,985,632	(25,995,289)

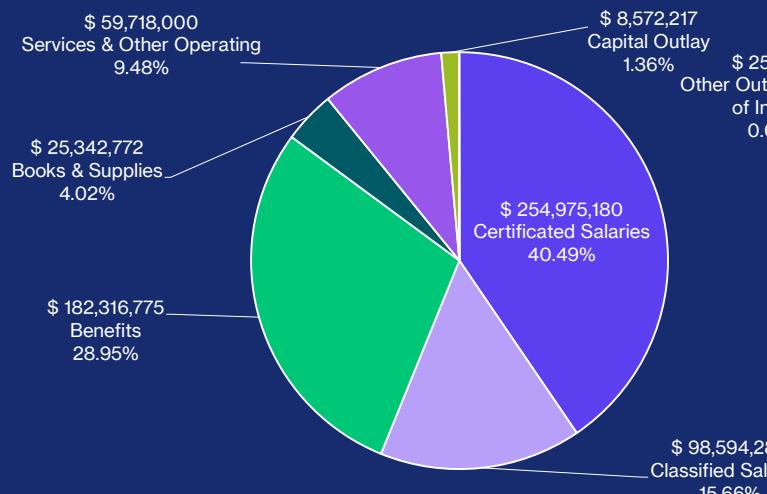
2023-24 UNAUDITED ACTUALS

7

7



Unaudited Actuals Expenditures



2023-24 UNAUDITED ACTUALS

8

8



Unaudited Actuals vs. Estimated Actuals General Fund Summary

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Total Revenues	710,657,746	707,983,869	2,673,877
Total Expenditures	629,778,465	670,704,012	(40,925,547)
Other Financing	(8,441,058)	(8,109,017)	(332,041)
Increase/(Decrease) Fund Balance	72,438,223	29,170,840	43,267,383
Beginning Fund Balance	254,884,745	254,884,744	1
Ending Fund Balance	327,322,967	284,055,584	43,267,383
Fund Balance - % of Expenditures	51.97%	42.35%	

2023-24 UNAUDITED ACTUALS 9

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Unaudited Actuals vs. Estimated Actuals Components of Ending Fund Balance

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Ending Fund Balance	327,322,967	284,055,584	43,267,383
Non-Spendable	1,038,883	1,059,566	(20,683)
Restricted	139,820,322	125,391,601	14,428,721
Commitments	45,769,461	42,613,335	3,156,126
Assigned	9,174,632	27,711,534	(18,536,902)
Reserve for Economic Uncertainty (REU)	12,764,450	13,576,321	(811,870)
Unassigned	118,755,219	73,703,228	45,051,991
Unassigned Fund Balance— % of Expenditures	18.86%	10.99%	

2023-24 UNAUDITED ACTUALS 10

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Unaudited Actuals vs. Estimated Actuals Components of Committed & Assigned Funds

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Commitments	45,769,461	42,613,335	3,156,126
Bus Replacement Plan	12,338,209	12,193,983	144,226
Tech/Device Refresh & Enhancements	9,086,488	9,086,428	60
Textbook Adoptions	10,000,000	10,000,000	-
Carryover of Unspent Supp/Conc	14,344,764	11,332,924	3,011,840
Assignments	9,174,632	27,711,534	(18,536,902)
SJTA Tentative Agreement	-	20,678,903	(20,678,903)
ERP Implementation	706,493	395,256	311,237
Uncommitted Additional Unspent Supp	1,771,625	-	1,771,625
Uncommitted Additional Unspent Conc	6,696,514	6,637,375	59,139

2023-24 UNAUDITED ACTUALS

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11



Revised Budget vs. Adopted Budget 2024-25 Expenditures

Unrestricted Expenditures	Revised Budget A	Adopted Budget B	Difference A-B
Certificated Salaries	212,958,495	200,581,744	12,376,751
Classified Salaries	60,778,450	57,587,714	3,190,736
Benefits	124,386,985	120,127,496	4,259,489
Books & Supplies	10,731,974	10,731,974	0
Services & Other Operating	34,602,916	34,602,916	0
Capital Outlay	5,356,051	5,356,051	0
Other Outgoing/Transfer of Indirect	(10,931,713)	(10,931,713)	0
Totals	437,883,158	418,056,182	19,826,976

2023-24 UNAUDITED ACTUALS

12

12



Revised Budget vs. Adopted Budget 2024-25 Expenditures

Restricted Expenditures	Revised Budget A	Adopted Budget B	Difference A-B
Certificated Salaries	78,246,675	70,387,196	7,859,479
Classified Salaries	57,406,434	54,130,142	3,276,292
Benefits	94,601,497	91,457,757	3,143,740
Books & Supplies	21,134,553	21,134,553	0
Services & Other Operating	29,127,922	29,127,922	0
Capital Outlay	798,336	798,336	0
Other Outgoing/Transfer of Indirect	10,582,381	10,582,381	0
Totals	291,897,798	277,618,287	14,279,511

2023-24 UNAUDITED ACTUALS 13

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Revised Budget vs. Adopted Budget 2024-25 General Fund Summary



	Revised Budget A	Adopted Budget B	Difference A-B
Total Revenues	656,996,155	656,996,155	-
Total Expenditures	729,780,956	695,674,469	34,106,487
Other Financing	(5,998,500)	(5,998,500)	-
Increase/(Decrease) Fund Balance	(78,783,301)	(44,676,814)	(34,106,487)
Beginning Fund Balance	327,322,967	284,055,584	43,267,383
Ending Fund Balance	248,539,666	239,378,770	9,160,896
Fund Balance - % of Expenditures	34.06%	34.41%	(0.35%)

2023-24 UNAUDITED ACTUALS 14

14



Next Steps

- Final audit report will be presented in December along with the first interim budget report
- Revise budget assumptions to align with most current information and enrollment trends

2023-24 UNAUDITED ACTUALS 15

15

Questions?



- District staff recommend the Board of Trustees approve the 2023-24 Unaudited Actuals

Special THANKS to Fiscal Services!

2023-24 UNAUDITED ACTUALS 16

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San Juan Unified School District

2023-24 Unaudited Actuals with 2024-25 Revised Budget

**Presented to the Board of Education
September 10, 2024**



**3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu**

SAN JUAN UNIFIED SCHOOL DISTRICT
2023-24 Unaudited Actuals and 2024-25 Budget
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Clerk



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Manuel Perez
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Administrative Assistant

Entire Fiscal Services Staff

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2023-24, and the revised budget for 2024-25. Multi-year projections for 2025-26 and 2026-27 will be published with the First Interim Report in December.

MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

- **Belonging**

We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.

- **Relevance**

We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.

- **Voice**

We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.

- **Social and Emotional Intelligence**

We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.

- **Resilience**

We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.

- **Championing**

We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.

- **Innovation**

We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

Revisions were made since budget adoption.

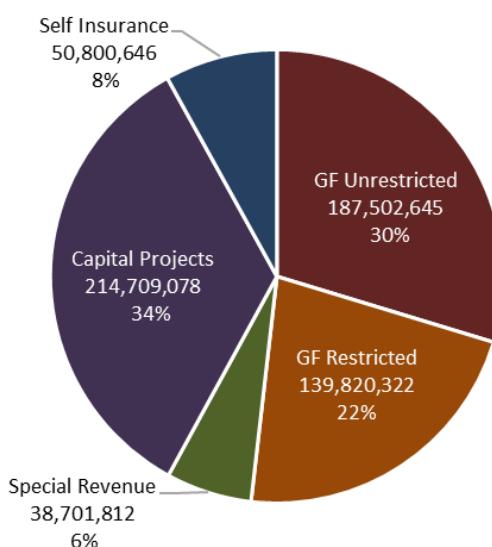
Item	Budget Revision (September)
Unrestricted Expenditures	Increased \$28,981,890 due to salary settlements.
Restricted Expenditures	Increased \$5,124,597 due to salary settlements.

2023-24 UNAUDITED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	14,344,764	54,755,082	46,176,883	(14,239)	8,563,960	22,908,724
Base / Other	121,416,645	437,814,896	329,611,239	(65,026,381)	43,177,276	164,593,921
Total Unrestricted	135,761,409	492,569,978	375,788,122	(65,040,620)	51,741,236	187,502,645
Total Restricted	119,123,336	218,087,767	253,990,343	56,599,562	20,696,986	139,820,322
GENERAL FUND	254,884,745	710,657,746	629,778,465	(8,441,058)	72,438,223	327,322,967
ASB	2,534,012	3,142,341	3,042,262	0	100,078	2,634,090
Charter Schools	927,556	3,724,352	3,207,058	(272,043)	245,251	1,172,806
SPED (SELPA)	0	6,275,150	6,274,960	0	190	190
Adult Education	1,950,262	4,957,163	4,272,001	(164,415)	520,747	2,471,009
Child Development	7,116,341	25,155,736	25,394,824	3,295,057	3,055,968	10,172,309
Cafeteria	13,371,627	27,608,175	24,256,321	2,089,002	5,440,855	18,812,482
Deferred Maintenance	3,338,312	166,402	2,065,789	2,000,000	100,612	3,438,925
SPECIAL REVENUE	29,238,110	71,029,318	68,513,216	6,947,600	9,463,702	38,701,812
Building	128,181,461	11,487,410	268,565,353	248,948,449	(8,129,494)	120,051,967
Capital Facilities	4,481,127	1,741,980	77,123	0	1,664,857	6,145,984
County School Facilities	0	319,428	0	(319,428)	0	0
Bond Interest Redemption	76,161,634	101,682,530	89,333,037	0	12,349,493	88,511,127
CAPITAL PROJECTS	208,824,222	115,231,348	357,975,513	248,629,021	5,884,856	214,709,078
SELF INSURANCE	47,860,852	27,834,823	24,895,029	0	2,939,793	50,800,646
TOTAL	540,807,929	924,753,234	1,081,162,223	247,135,563	90,726,573	631,534,503

Reserves



2023-24 UNAUDITED ACTUALS

UNRESTRICTED GENERAL FUND

	Adopted Budget	45-Day Revision	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	464,563,374	472,798,634	477,776,641	481,870,306	484,858,300	492,569,978
Expenses						
Salaries/Benefits	360,155,236	365,041,079	357,154,463	354,875,517	351,825,114	340,669,077
Other Expenditures	39,922,903	40,973,061	42,534,728	42,111,846	38,893,266	35,119,045
Total Expenses	400,078,139	406,014,140	399,689,191	396,987,363	390,718,380	375,788,122
Other Financing	(62,959,651)	(62,959,651)	(63,345,102)	(67,511,058)	(71,238,507)	(65,040,620)
Surplus/(Deficit)	1,525,584	3,824,843	14,742,348	17,371,885	22,901,413	51,741,236
Beginning Balance	112,265,815	117,472,192	135,761,409	135,761,409	135,761,409	135,761,409
Ending Balance	113,791,399	121,297,035	150,503,757	153,133,294	158,662,822	187,502,645
Non-Spendable	289,931	289,931	289,931	289,931	1,058,405	1,038,883
Commitments	35,075,476	35,075,476	39,125,801	39,591,303	42,613,335	45,769,461
Assigned	6,280,528	6,280,528	6,313,387	6,716,439	27,711,534	9,174,632
Reserve for Economic Uncertainty	13,165,800	13,165,800	13,448,183	13,563,578	13,576,321	12,764,450
Unassigned	58,979,664	66,485,300	91,326,455	92,972,043	73,703,228	118,755,219

UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

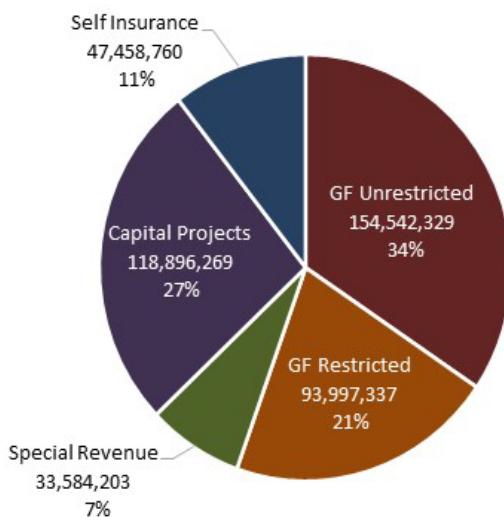
	23-24 Adopted Budget			23-24 Unaudited Actuals		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	51,253,947	413,309,427	464,563,374	54,755,082	437,814,896	492,569,978
Expenses						
Salaries/Benefits	40,187,274	319,967,962	360,155,236	38,515,356	302,153,721	340,669,077
Other Expenditures	9,265,554	30,657,349	39,922,903	7,661,527	27,457,518	35,119,045
Total Expenses	49,452,828	350,625,311	400,078,139	46,176,883	329,611,239	375,788,122
Other Financing	(7,276)	(62,952,375)	(62,959,651)	(14,239)	(65,026,381)	(65,040,620)
Surplus/(Deficit)	1,793,843	(268,259)	1,525,584	8,563,960	43,177,276	51,741,236
Beginning Balance	10,628,296	101,637,519	112,265,815	14,344,764	121,416,645	135,761,409
Ending Balance	12,422,139	101,369,260	113,791,399	22,908,724	164,593,921	187,502,645
Assigned/Committed	12,422,139	42,389,596	54,811,735	22,908,724	45,838,702	68,747,426
Unassigned		58,979,664	58,979,664		118,755,219	118,755,219

2024-25 REVISED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	22,908,724	64,604,798	72,193,450	0	(7,588,652)	15,320,072
Base / Other	164,593,921	429,255,022	365,689,708	(88,936,978)	(25,371,664)	139,222,256
Total Unrestricted	187,502,645	493,859,820	437,883,158	(88,936,978)	(32,960,316)	154,542,329
Total Restricted	139,820,322	163,136,335	291,897,798	82,938,478	(45,822,985)	93,997,337
GENERAL FUND	327,322,967	656,996,155	729,780,956	(5,998,500)	(78,783,301)	248,539,666
ASB	2,634,090	1,851,171	1,851,171	0	0	2,634,090
Charter Schools	1,172,806	3,601,039	3,338,970	(298,618)	(36,549)	1,136,257
SPED (SELPA)	190	823,238	823,238	0	0	190
Adult Education	2,471,009	4,550,564	4,823,696	0	(273,132)	2,197,877
Child Development	10,172,309	25,035,028	32,229,153	4,000,000	(3,194,125)	6,978,184
Cafeteria	18,812,482	27,330,442	27,784,245	0	(453,803)	18,358,679
Deferred Maintenance	3,438,925	40,000	3,200,000	2,000,000	(1,160,000)	2,278,925
SPECIAL REVENUE	38,701,812	63,231,482	74,050,473	5,701,382	(5,117,609)	33,584,203
Building	120,051,967	3,893,428	93,454,500	297,118	(89,263,954)	30,788,013
Capital Facilities	6,145,984	1,220,000	15,000	0	1,205,000	7,350,984
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	88,511,127	81,363,479	89,117,333	0	(7,753,854)	80,757,273
CAPITAL PROJECTS	214,709,078	86,476,907	182,586,833	297,118	(95,812,808)	118,896,269
SELF INSURANCE	50,800,646	25,503,180	28,845,066	0	(3,341,886)	47,458,760
TOTAL	631,534,503	832,207,724	1,015,263,328	0	(183,055,604)	448,478,897

Reserves



2024-25 REVISED BUDGET

UNRESTRICTED GENERAL FUND

	Adopted Budget	Revised Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	493,859,820	493,859,820				
Expenses						
Salaries/Benefits	378,296,954	398,123,930				
Other Expenditures	39,759,228	39,759,228				
Total Expenses	418,056,182	437,883,158				
Other Financing	(79,782,064)	(88,936,978)				
Surplus/(Deficit)	(3,978,426)	(32,960,316)				
Beginning Balance	158,662,822	187,502,645				
Ending Balance	154,684,396	154,542,329				
Non-Spendable	289,931	289,931				
Commitments	26,602,723	29,221,781				
Assigned	32,555,426	11,779,540				
Reserve for Economic Uncertainty	14,033,489	14,093,489				
Unassigned	81,202,827	99,157,588				

UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	24-25 Adopted Budget			24-25 Revised Budget		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	64,604,798	429,255,022	493,859,820	64,604,798	429,255,022	493,859,820
Expenses						
Salaries/Benefits	55,265,808	323,031,146	378,296,954	58,137,681	339,986,249	398,123,930
Other Expenditures	14,055,769	25,703,459	39,759,228	14,055,769	25,703,459	39,759,228
Total Expenses	69,321,577	348,734,605	418,056,182	72,193,450	365,689,708	437,883,158
Other Financing	0	(79,782,064)	(79,782,064)	0	(88,936,978)	(88,936,978)
Surplus/(Deficit)	(4,716,779)	738,353	(3,978,426)	(7,588,652)	(25,371,664)	(32,960,316)
Beginning Balance	17,970,299	140,692,523	158,662,822	22,908,724	164,593,921	187,502,645
Ending Balance	13,253,520	141,430,876	154,684,396	15,320,072	139,222,256	154,542,329
Assigned/Committed	13,253,520	60,228,049	73,481,569	15,320,072	40,064,669	55,384,741
Unassigned		81,202,827	81,202,827		99,157,588	99,157,588

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099	461,777,739.22	2,581,917.00	464,359,656.22		477,015,431.00	2,581,913.00	479,597,344.00	3.3%
2) Federal Revenue	8100-8299	0.00	88,485,516.95	88,485,516.95		0.00	49,337,945.00	49,337,945.00	-44.2%
3) Other State Revenue	8300-8599	12,438,697.60	113,555,221.92	125,993,919.52		9,962,560.00	103,564,756.00	113,527,316.00	-9.9%
4) Other Local Revenue	8600-8799	18,353,541.35	13,465,111.51	31,818,652.86		6,881,829.00	7,651,721.00	14,533,550.00	-54.3%
5) TOTAL, REVENUES		492,569,978.17	218,087,767.38	710,657,745.55		493,859,820.00	163,136,335.00	656,996,155.00	-7.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999	186,918,714.26	68,056,465.47	254,975,179.73		200,581,744.00	70,387,196.00	270,968,940.00	6.3%
2) Classified Salaries	2000-2999	50,703,947.70	47,890,331.86	98,594,279.56		57,587,714.00	54,130,142.00	111,717,856.00	13.3%
3) Employee Benefits	3000-3999	103,046,414.97	79,270,360.27	182,316,775.24		120,127,496.00	91,457,757.00	211,585,253.00	16.1%
4) Books and Supplies	4000-4999	8,670,313.83	16,672,458.13	25,342,771.96		10,731,974.00	21,134,553.00	31,866,527.00	25.7%
5) Services and Other Operating Expenditures	5000-5999	29,617,228.62	30,100,771.09	59,717,999.71		34,602,916.00	29,127,922.00	63,730,838.00	6.7%
6) Capital Outlay	6000-6999	3,595,050.65	4,977,166.07	8,572,216.72		5,356,051.00	798,336.00	6,154,387.00	-28.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	1,677,202.79	115,104.00	1,792,306.79		1,861,809.00	115,104.00	1,976,913.00	10.3%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(8,440,750.74)	6,907,685.78	(1,533,064.96)		(12,793,522.00)	10,467,277.00	(2,326,245.00)	51.7%
9) TOTAL, EXPENDITURES	7300-7399	375,788,122.08	253,990,342.67	629,778,464.75		418,056,182.00	277,618,287.00	695,674,469.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		116,781,856.09	(35,902,575.29)	80,879,280.80		75,803,638.00	(114,481,952.00)	(38,678,314.00)	-147.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929	3,000.00	0.00	3,000.00		1,500.00	0.00	1,500.00	-50.0%
b) Transfers Out	7600-7629	1,147,700.59	7,296,357.69	8,444,058.28		0.00	6,000,000.00	6,000,000.00	-28.9%
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	(63,895,919.30)	63,895,919.30	0.00		(79,783,564.00)	79,783,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(65,040,619.89)	56,599,561.61	(8,441,058.28)		(79,782,064.00)	73,783,564.00	(5,998,500.00)	-28.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		51,741,236.20	20,696,986.32	72,438,222.52		(3,978,426.00)	(40,698,388.00)	(44,676,814.00)	-161.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	135,761,408.63	119,123,336.07	254,884,744.70		187,502,644.83	139,820,322.39	327,322,967.22	28.4%
b) Audit Adjustments	9793	0.00	0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			135,761,408.63	119,123,336.07	254,884,744.70	187,502,644.83	139,820,322.39	327,322,967.22	28.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,761,408.63	119,123,336.07	254,884,744.70	187,502,644.83	139,820,322.39	327,322,967.22	28.4%
2) Ending Balance, June 30 (E + F1e)			187,502,644.83	139,820,322.39	327,322,967.22	183,524,218.83	99,121,934.39	282,646,153.22	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	65,408.47	0.00	65,408.47	84,931.18	0.00	84,931.18	29.8%
Prepaid Items		9713	768,474.16	1,161.10	769,635.26	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	139,819,161.29	139,819,161.29	0.00	99,121,934.39	99,121,934.39	-29.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	45,769,460.63	0.00	45,769,460.63	31,626,294.76	0.00	31,626,294.76	-30.9%
Bus Replacement Plan	0000	9760	12,338,208.57		12,338,208.57				0.00
Technology Device Refresh and Enhancements	0000	9760	9,086,488.06		9,086,488.06				0.00
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00				0.00
Carryover of Unspent Supplemental Grants	0000	9760	14,344,764.00		14,344,764.00				0.00
Bus Replacement Plan	0000	9760			0.00	7,033,912.57			7,033,912.57
Technology Device Refresh and Enhancements	0000	9760			0.00	8,336,099.06			8,336,099.06
Textbook Adoptions	0000	9760			0.00	10,000,000.00			10,000,000.00
Carryover of Unspent Supplemental Grants	0000	9760			0.00	6,256,283.13			6,256,283.13
d) Assigned									
Other Assignments		9780	9,174,631.96	0.00	9,174,631.96	12,246,898.58	0.00	12,246,898.58	33.5%
ERP Implementation	0000	9780	706,492.61		706,492.61				0.00
Additional Unspent Supplemental Grants	0000	9780	1,771,625.37		1,771,625.37				0.00
Carryover of Unspent Concentration Grant	0000	9780	6,696,513.98		6,696,513.98				0.00
ERP Implementation	0000	9780			0.00	311,236.60			311,236.60
Carryover of Unspent Concentration Grant	0000	9780			0.00	11,935,661.98			11,935,661.98
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,764,450.46	0.00	12,764,450.46	14,093,489.38	0.00	14,093,489.38	10.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount	9790		118,755,219.15	0.00	118,755,219.15	125,267,604.93	0.00	125,267,604.93	5.5%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		201,059,818.94	116,297,347.09	317,357,166.03				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		918.48	540,317.58	541,236.06				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		15,073,995.95	34,919,455.36	49,993,451.31				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		375,491.47	7,523,950.26	7,899,441.73				
6) Stores	9320		65,408.47	0.00	65,408.47				
7) Prepaid Expenditures	9330		768,474.16	1,161.10	769,635.26				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			217,549,107.47	159,282,231.39	376,831,338.86				
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		24,881,071.70	8,445,471.34	33,326,543.04				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		5,133,072.94	4,849,054.41	9,982,127.35				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		32,318.00	6,167,383.25	6,199,701.25				
6) TOTAL, LIABILITIES			30,046,462.64	19,461,909.00	49,508,371.64				
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)			187,502,644.83	139,820,322.39	327,322,967.22				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		296,207,478.00	0.00	296,207,478.00	240,079,784.00	0.00	240,079,784.00	-18.9%
Education Protection Account State Aid - Current Year	8012		55,855,886.00	0.00	55,855,886.00	125,462,821.00	0.00	125,462,821.00	124.6%
State Aid - Prior Years	8019		21,023.00	0.00	21,023.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		806,154.28	0.00	806,154.28	823,536.00	0.00	823,536.00	2.2%
Timber Yield Tax	8022		22.01	0.00	22.01	13.00	0.00	13.00	-40.9%
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		115,245,576.28	0.00	115,245,576.28	115,305,061.00	0.00	115,305,061.00	0.1%
Unsecured Roll Taxes	8042		4,034,086.36	0.00	4,034,086.36	3,656,158.00	0.00	3,656,158.00	-9.4%
Prior Years' Taxes	8043		1,269,293.06	0.00	1,269,293.06	1,748,975.00	0.00	1,748,975.00	37.8%
Supplemental Taxes	8044		2,360,285.22	0.00	2,360,285.22	4,843,301.00	0.00	4,843,301.00	105.2%
Education Revenue Augmentation Fund (ERAF)	8045		20,722,558.84	0.00	20,722,558.84	20,205,110.00	0.00	20,205,110.00	-2.5%
Community Redevelopment Funds (SB 617/699/1992)	8047		274,972.00	0.00	274,972.00	270,550.00	0.00	270,550.00	-1.6%
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		15,882.33	0.00	15,882.33	33,882.00	0.00	33,882.00	113.3%
Less: Non-LCFF (50%) Adjustment	8089		(7,941.16)	0.00	(7,941.16)	(16,941.00)	0.00	(16,941.00)	113.3%
Subtotal, LCFF Sources			496,805,276.22	0.00	496,805,276.22	512,412,250.00	0.00	512,412,250.00	3.1%
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		(35,027,537.00)	0.00	(35,027,537.00)	(35,396,819.00)	0.00	(35,396,819.00)	1.1%
Property Taxes Transfers	8097		0.00	2,581,917.00	2,581,917.00	0.00	2,581,913.00	2,581,913.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			461,777,739.22	2,581,917.00	464,359,656.22	477,015,431.00	2,581,913.00	479,597,344.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	13,808,994.97	13,808,994.97	0.00	11,084,285.00	11,084,285.00	-19.7%
Special Education Discretionary Grants	8182		0.00	1,531,021.36	1,531,021.36	0.00	1,163,418.00	1,163,418.00	-24.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
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		18,773,790.51	18,773,790.51		18,507,075.00	18,507,075.00	-1.4%
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		2,088,228.00	2,088,228.00		2,343,546.00	2,343,546.00	12.2%
Title III, Immigrant Student Program	4201	8290		201,746.00	201,746.00		326,477.00	326,477.00	61.8%
Title III, English Learner Program	4203	8290		1,204,483.00	1,204,483.00		951,593.00	951,593.00	-21.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,598,160.01	2,598,160.01		2,725,341.00	2,725,341.00	4.9%
Career and Technical Education	3500-3599	8290		557,321.00	557,321.00		489,549.00	489,549.00	-12.2%
All Other Federal Revenue	All Other	8290	0.00	47,720,272.10	47,720,272.10	0.00	11,746,661.00	11,746,661.00	-75.4%
TOTAL, FEDERAL REVENUE			0.00	88,485,516.95	88,485,516.95	0.00	49,337,945.00	49,337,945.00	-44.2%
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				33,776,722.00	33,776,722.00		33,335,197.00	33,335,197.00	-1.3%
Current Year	6500	8311		63,838.00	63,838.00		0.00	0.00	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	883,141.02	883,141.02	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements	8550		1,686,332.00	0.00	1,686,332.00	1,743,980.00	0.00	1,743,980.00	3.4%
Lottery - Unrestricted and Instructional Materials	8560		7,522,540.60	3,928,113.44	11,450,654.04	6,626,213.00	2,699,064.00	9,325,277.00	-18.6%
Tax Relief Subventions									
Restricted Levies - Other									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		4,446,425.49	4,446,425.49		4,549,209.00	4,549,209.00	2.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		360,328.86	360,328.86		364,041.00	364,041.00	1.0%
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		1,726,810.00	1,726,810.00		1,884,062.00	1,884,062.00	9.1%
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	3,229,825.00	68,369,843.11	71,599,668.11	1,592,367.00	60,733,183.00	62,325,550.00	-13.0%
TOTAL, OTHER STATE REVENUE			12,438,697.60	113,555,221.92	125,993,919.52	9,962,560.00	103,564,756.00	113,527,316.00	-9.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,152,445.08	0.00	13,152,445.08	5,000,000.00	0.00	5,000,000.00	-62.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments	8662		31,730.41	0.00	31,730.41	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		1,391,089.72	117,884.00	1,508,973.72	839,840.00	117,884.00	957,724.00	-36.5%
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	1,141,151.36	1,141,151.36	0.00	1,130,000.00	1,130,000.00	-1.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent Adjustment)	8691		7,941.16	0.00	7,941.16	16,941.00	0.00	16,941.00	113.3%
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		3,770,334.98	11,677,076.51	15,447,411.49	1,025,048.00	5,800,261.00	6,825,309.00	-55.8%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		528,999.64	528,999.64		603,576.00	603,576.00	14.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			18,353,541.35	13,465,111.51	31,818,652.86	6,881,829.00	7,651,721.00	14,533,550.00	-54.3%
TOTAL, REVENUES			492,569,978.17	218,087,767.38	710,657,745.55	493,859,820.00	163,136,335.00	656,996,155.00	-7.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		151,473,840.25	48,649,653.25	200,123,493.50	163,164,754.00	52,356,954.00	215,521,708.00	7.7%
Certificated Pupil Support Salaries	1200		10,264,763.80	7,884,442.47	18,149,206.27	11,567,078.00	7,838,686.00	19,405,764.00	6.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries	1300	20,406,109.86	3,990,963.18	24,397,073.04	20,703,908.00	3,875,415.00	24,579,323.00	0.7%	
Other Certificated Salaries		4,774,000.35	7,531,406.57	12,305,406.92	5,146,004.00	6,316,141.00	11,462,145.00	-6.9%	
TOTAL, CERTIFICATED SALARIES		186,918,714.26	68,056,465.47	254,975,179.73	200,581,744.00	70,387,196.00	270,968,940.00	6.3%	
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	2,064,048.35	19,837,459.87	21,901,508.22	3,110,263.00	25,026,621.00	28,136,884.00	28.5%	
Classified Support Salaries		21,721,571.49	15,604,124.59	37,325,696.08	25,193,293.00	16,342,178.00	41,535,471.00	11.3%	
Classified Supervisors' and Administrators' Salaries		6,077,557.81	5,116,044.52	11,193,602.33	6,804,771.00	5,068,739.00	11,873,510.00	6.1%	
Clerical, Technical and Office Salaries	2400	19,059,462.99	2,462,710.35	21,522,173.34	20,108,288.00	2,437,821.00	22,546,109.00	4.8%	
Other Classified Salaries		1,781,307.06	4,869,992.53	6,651,299.59	2,371,099.00	5,254,783.00	7,625,882.00	14.7%	
TOTAL, CLASSIFIED SALARIES		50,703,947.70	47,890,331.86	98,594,279.56	57,587,714.00	54,130,142.00	111,717,856.00	13.3%	
EMPLOYEE BENEFITS									
STRS	3101-3102	33,792,244.85	32,532,672.84	66,324,917.69	37,130,213.00	33,622,485.00	70,752,698.00	6.7%	
PERS		13,119,562.17	13,254,205.82	26,373,767.99	16,101,561.00	15,921,062.00	32,022,623.00	21.4%	
OASDI/Medicare/Alternativ e		6,521,197.64	4,737,616.47	11,258,814.11	7,275,295.00	5,245,985.00	12,521,280.00	11.2%	
Health and Welfare Benefits	3401-3402	37,203,318.67	21,899,157.61	59,102,476.28	46,046,841.00	29,538,207.00	75,585,048.00	27.9%	
Unemployment Insurance		115,471.11	56,019.59	171,490.70	125,914.00	59,486.00	185,400.00	8.1%	
Workers' Compensation		4,241,791.32	2,071,653.74	6,313,445.06	4,617,702.00	2,228,631.00	6,846,333.00	8.4%	
OPEB, Allocated	3701-3702	4,731,106.87	2,817,329.38	7,548,436.25	5,234,655.00	3,082,167.00	8,316,822.00	10.2%	
OPEB, Active Employees		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits		3,321,722.34	1,901,704.82	5,223,427.16	3,595,315.00	1,759,734.00	5,355,049.00	2.5%	
TOTAL, EMPLOYEE BENEFITS		103,046,414.97	79,270,360.27	182,316,775.24	120,127,496.00	91,457,757.00	211,585,253.00	16.1%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	0.00	5,291,241.46	5,291,241.46	0.00	3,048,052.00	3,048,052.00	-42.4%	
Books and Other Reference Materials		303,582.22	697,223.48	1,000,805.70	775,785.00	478,155.00	1,253,940.00	25.3%	
Materials and Supplies		5,729,229.45	7,066,997.71	12,796,227.16	8,460,452.00	13,034,871.00	21,495,323.00	68.0%	
Noncapitalized Equipment	4400	2,637,104.34	3,616,995.48	6,254,099.82	1,494,066.00	3,340,888.00	4,834,954.00	-22.7%	
Food		397.82	0.00	397.82	1,671.00	1,232,587.00	1,234,258.00	310,155.4%	
TOTAL, BOOKS AND SUPPLIES		8,670,313.83	16,672,458.13	25,342,771.96	10,731,974.00	21,134,553.00	31,866,527.00	25.7%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	0.00	22,321,083.87	22,321,083.87	0.00	18,422,103.00	18,422,103.00	-17.5%	
Travel and Conferences		727,067.48	774,588.77	1,501,656.25	921,928.00	487,071.00	1,408,999.00	-6.2%	
Dues and Memberships		350,623.88	33,294.17	383,918.05	320,330.00	26,633.00	346,963.00	-9.6%	
Insurance	5400 - 5450	4,039,165.90	0.00	4,039,165.90	4,796,984.00	0.00	4,796,984.00	18.8%	
Operations and Housekeeping Services		10,227,883.36	0.00	10,227,883.36	10,992,000.00	0.00	10,992,000.00	7.5%	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,025,937.32	297,592.90	1,323,530.22	1,239,492.00	371,161.00	1,610,653.00	21.7%
Transfers of Direct Costs	5710		(704,110.07)	704,110.07	0.00	(390,794.00)	390,794.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(1,188,639.97)	(7,217,974.79)	(8,406,614.76)	(1,550,597.00)	(5,097,887.00)	(6,648,484.00)	-20.9%
Professional/Consulting Services and Operating Expenditures	5800		13,605,980.21	12,928,485.04	26,534,465.25	16,538,298.00	14,334,245.00	30,872,543.00	16.3%
Communications	5900		1,533,320.51	259,591.06	1,792,911.57	1,735,275.00	193,802.00	1,929,077.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,617,228.62	30,100,771.09	59,717,999.71	34,602,916.00	29,127,922.00	63,730,838.00	6.7%
CAPITAL OUTLAY									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	4,386,733.39	4,386,733.39	0.00	57,652.00	57,652.00	-98.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		3,595,050.65	590,432.68	4,185,483.33	5,356,051.00	371,684.00	5,727,735.00	36.8%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	369,000.00	369,000.00	New
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			3,595,050.65	4,977,166.07	8,572,216.72	5,356,051.00	798,336.00	6,154,387.00	-28.2%
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	115,104.00	115,104.00	0.00	115,104.00	115,104.00	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		1,526,556.95	0.00	1,526,556.95	1,861,809.00	0.00	1,861,809.00	22.0%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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		2,671.65	0.00	2,671.65	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal	7439		147,974.19	0.00	147,974.19	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,677,202.79	115,104.00	1,792,306.79	1,861,809.00	115,104.00	1,976,913.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(6,907,678.78)	6,907,685.78	7.00	(10,467,277.00)	10,467,277.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund	7350		(1,533,071.96)	0.00	(1,533,071.96)	(2,326,245.00)	0.00	(2,326,245.00)	51.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,440,750.74)	6,907,685.78	(1,533,064.96)	(12,793,522.00)	10,467,277.00	(2,326,245.00)	51.7%
TOTAL, EXPENDITURES			375,788,122.08	253,990,342.67	629,778,464.75	418,056,182.00	277,618,287.00	695,674,469.00	10.5%
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		3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		53,187.00	0.00	53,187.00	0.00	0.00	0.00	-100.0%
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		1,094,513.59	7,296,357.69	8,390,871.28	0.00	6,000,000.00	6,000,000.00	-28.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,147,700.59	7,296,357.69	8,444,058.28	0.00	6,000,000.00	6,000,000.00	-28.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(66,727,392.20)	66,727,392.20	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
Contributions from Restricted Revenues	8990		2,831,472.90	(2,831,472.90)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,895,919.30)	63,895,919.30	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,040,619.89)	56,599,561.61	(8,441,058.28)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-28.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		461,777,739.22	2,581,917.00	464,359,656.22	477,015,431.00	2,581,913.00	479,597,344.00	3.3%
2) Federal Revenue	8100-8299		0.00	88,485,516.95	88,485,516.95	0.00	49,337,945.00	49,337,945.00	-44.2%
3) Other State Revenue	8300-8599		12,438,697.60	113,555,221.92	125,993,919.52	9,962,560.00	103,564,756.00	113,527,316.00	-9.9%
4) Other Local Revenue	8600-8799		18,353,541.35	13,465,111.51	31,818,652.86	6,881,829.00	7,651,721.00	14,533,550.00	-54.3%
5) TOTAL, REVENUES			492,569,978.17	218,087,767.38	710,657,745.55	493,859,820.00	163,136,335.00	656,996,155.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		217,964,096.09	158,512,013.29	376,476,109.38	243,626,540.00	172,584,075.00	416,210,615.00	10.6%
2) Instruction - Related Services	2000-2999		60,545,329.69	38,967,329.98	99,512,659.67	65,873,484.00	45,619,934.00	111,493,418.00	12.0%
3) Pupil Services	3000-3999		31,189,111.23	23,836,766.21	55,025,877.44	40,299,450.00	27,319,358.00	67,618,808.00	22.9%
4) Ancillary Services	4000-4999		4,138,068.06	1,781,238.19	5,919,306.25	4,571,525.00	1,637,499.00	6,209,024.00	4.9%
5) Community Services	5000-5999		0.00	28,406.45	28,406.45	0.00	478.00	478.00	-98.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		24,713,074.72	9,769,780.18	34,482,854.90	22,917,651.00	12,754,052.00	35,671,703.00	3.4%
8) Plant Services	8000-8999		35,561,239.50	20,979,704.37	56,540,943.87	38,905,723.00	17,587,787.00	56,493,510.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,677,202.79	115,104.00	1,792,306.79	1,861,809.00	115,104.00	1,976,913.00	10.3%
10) TOTAL, EXPENDITURES			375,788,122.08	253,990,342.67	629,778,464.75	418,056,182.00	277,618,287.00	695,674,469.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			116,781,856.09	(35,902,575.29)	80,879,280.80	75,803,638.00	(114,481,952.00)	(38,678,314.00)	-147.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
b) Transfers Out	7600-7629		1,147,700.59	7,296,357.69	8,444,058.28	0.00	6,000,000.00	6,000,000.00	-28.9%
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		(63,895,919.30)	63,895,919.30	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,040,619.89)	56,599,561.61	(8,441,058.28)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-28.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,741,236.20	20,696,986.32	72,438,222.52	(3,978,426.00)	(40,698,388.00)	(44,676,814.00)	-161.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		135,761,408.63	119,123,336.07	254,884,744.70	187,502,644.83	139,820,322.39	327,322,967.22	28.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		135,761,408.63	119,123,336.07	254,884,744.70		187,502,644.83	139,820,322.39	327,322,967.22	28.4%
d) Other Restatements	9795	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		135,761,408.63	119,123,336.07	254,884,744.70		187,502,644.83	139,820,322.39	327,322,967.22	28.4%
2) Ending Balance, June 30 (E + F1e)		187,502,644.83	139,820,322.39	327,322,967.22		183,524,218.83	99,121,934.39	282,646,153.22	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	205,000.00	0.00	205,000.00		205,000.00	0.00	205,000.00	0.0%
Stores	9712	65,408.47	0.00	65,408.47		84,931.18	0.00	84,931.18	29.8%
Prepaid Items	9713	768,474.16	1,161.10	769,635.26		0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	139,819,161.29	139,819,161.29		0.00	99,121,934.39	99,121,934.39	-29.1%
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	45,769,460.63	0.00	45,769,460.63		31,626,294.76	0.00	31,626,294.76	-30.9%
Bus Replacement Plan	0000	12,338,208.57		12,338,208.57				0.00	
Technology Device Refresh and Enhancements	0000	9,086,488.06		9,086,488.06				0.00	
Textbook Adoptions	0000	10,000,000.00		10,000,000.00				0.00	
Carryover of Unspent Supplemental Grants	0000	14,344,764.00		14,344,764.00				0.00	
Bus Replacement Plan	0000			0.00		7,033,912.57		7,033,912.57	
Technology Device Refresh and Enhancements	0000			0.00		8,336,099.06		8,336,099.06	
Textbook Adoptions	0000			0.00		10,000,000.00		10,000,000.00	
Carryover of Unspent Supplemental Grants	0000			0.00		6,256,283.13		6,256,283.13	
d) Assigned									
Other Assignments (by Resource/Object)	9780	9,174,631.96	0.00	9,174,631.96		12,246,898.58	0.00	12,246,898.58	33.5%
ERP Implementation	0000	706,492.61		706,492.61				0.00	
Additional Unspent Supplemental Grants	0000	1,771,625.37		1,771,625.37				0.00	
Carryover of Unspent Concentration Grant	0000	6,696,513.98		6,696,513.98				0.00	
ERP Implementation	0000			0.00		311,236.60		311,236.60	
Carryover of Unspent Concentration Grant	0000			0.00		11,935,661.98		11,935,661.98	
e) Unassigned/Unappropriated									

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties	9789		12,764,450.46	0.00	12,764,450.46	14,093,489.38	0.00	14,093,489.38	10.4%
Unassigned/Unappropriated Amount	9790		118,755,219.15	0.00	118,755,219.15	125,267,604.93	0.00	125,267,604.93	5.5%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	25,277,185.87	26,256,461.87
6211	Literacy Coaches and Reading Specialists Grant Program	1,819,299.64	1,819,299.64
6266	Educator Effectiveness, FY 2021-22	6,199,338.58	3,950,553.58
6318	Antibias Education Grant	200,000.00	116,148.00
6546	Mental Health-Related Services	284,587.33	23,487.33
6547	Special Education Early Intervention Preschool Grant	1,859,530.01	1,012,742.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,824,824.00	20,419,592.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,269,051.31	7,390,314.31
7029	Child Nutrition: Food Service Staff Training Funds	4,222.45	4,222.45
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,622,385.00	3,622,385.00
7033	Child Nutrition: School Food Best Practices Apportionment	759,827.02	759,827.02
7085	Learning Communities for School Success Program	1,638,628.55	965,343.55
7311	Classified School Employee Professional Development Block Grant	190,747.94	190,747.94
7399	LCFF Equity Multiplier	6,889,335.00	6,889,335.00
7412	A-G Access/Success Grant	392,869.00	118,298.00
7413	A-G Learning Loss Mitigation Grant	173,374.00	0.00
7435	Learning Recovery Emergency Block Grant	37,288,135.00	773,079.00
7810	Other Restricted State	235,645.23	193,906.23
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,918,716.03	5,392,181.03
9010	Other Restricted Local	20,971,459.33	19,224,010.43
Total, Restricted Balance		139,819,161.29	99,121,934.39

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	29,182,946.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		29,182,946.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		
		29,182,946.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		0.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	29,182,946.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		29,182,946.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		29,182,946.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		0.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 29,182,946.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
TOTAL AVAILABLE	29,182,946.00
EXPENDITURES AND OTHER FINANCING USES	
(Objects 1000-7999)	Function Codes
Instruction	1000-1999 0.00
Instruction-Related Services	2000-2999 0.00
Pupil Services	3000-3999 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	29,182,946.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	0.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 29,182,946.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
TOTAL AVAILABLE	29,182,946.00
EXPENDITURES AND OTHER FINANCING USES	
(Objects 1000-7999)	
Instruction	1000-1999 0.00
Instruction-Related Services	
Instructional Supervision and Administration	2100-2150 0.00
AU of a Multidistrict SELPA	2200 0.00
Instructional Library , Media, and Technology	2420 0.00
Other Instructional Resources	2490-2495 0.00
School Administration	2700 0.00
Pupil Services	
Guidance and Counseling Services	3110 0.00
Psychological Services	3120 0.00
Attendance and Social Work Services	3130 0.00
Health Services	3140 0.00
Speech Pathology and Audiology Services	3150 0.00
Pupil Testing Services	3160 0.00
Pupil Transportation	3600 0.00
Food Services	3700 0.00
Other Pupil Services	3900 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	29,182,946.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	0.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	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		3,142,340.74	1,851,171.00	-158.4%
5) TOTAL, REVENUES			3,142,340.74	1,851,171.00	-158.4%
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		491,736.37	394,490.00	-70.8%
5) Services and Other Operating Expenditures	5000-5999		2,550,525.94	1,456,681.00	-248.7%
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			3,042,262.31	1,851,171.00	-319.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,078.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,078.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,534,011.66	2,634,090.09	3.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,011.66	2,634,090.09	3.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,011.66	2,634,090.09	3.9%
2) Ending Balance, June 30 (E + F1e)			2,634,090.09	2,634,090.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,634,090.09	2,634,090.09	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury	9110		100,078.43		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		2,534,011.66		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			2,634,090.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenues	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,634,090.09		
REVENUES					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		1,249,346.92	1,049,745.00	-16.0%
Interest	8660		4,640.28	704.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
All Other Local Revenue	8699		1,888,353.54	800,722.00	-57.6%
TOTAL, REVENUES			3,142,340.74	1,851,171.00	-158.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies	4300		405,954.34	359,620.00	-11.4%
Noncapitalized Equipment	4400		85,782.03	34,870.00	-59.4%
TOTAL, BOOKS AND SUPPLIES			491,736.37	394,490.00	-70.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		53,446.43	48,123.00	-10.0%
Insurance	5400-5450		0.00	200.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		193,469.49	200.00	-99.9%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		2,303,576.02	1,408,158.00	-38.9%
Communications	5900		34.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,550,525.94	1,456,681.00	-248.7%
CAPITAL OUTLAY					
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,042,262.31	1,851,171.00	-319.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,142,340.74	1,851,171.00	-158.4%
5) TOTAL, REVENUES			3,142,340.74	1,851,171.00	-158.4%
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		3,042,262.31	1,851,171.00	-39.2%
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			3,042,262.31	1,851,171.00	-39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,078.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,078.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,534,011.66	2,634,090.09	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,011.66	2,634,090.09	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,011.66	2,634,090.09	3.9%
2) Ending Balance, June 30 (E + F1e)			2,634,090.09	2,634,090.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,634,090.09	2,634,090.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Juan Unified
Sacramento County

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

34 67447 0000000
Form 08
E8ADDFFPNP(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,634,090.09	2,634,090.09
Total, Restricted Balance		2,634,090.09	2,634,090.09

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		3,372,114.00	3,187,593.00	-5.5%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		317,390.35	400,446.00	26.2%
4) Other Local Revenue	8600-8799		34,847.41	13,000.00	-62.7%
5) TOTAL, REVENUES			3,724,351.76	3,601,039.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,627,976.01	1,632,204.00	0.3%
2) Classified Salaries	2000-2999		252,014.24	259,568.00	3.0%
3) Employee Benefits	3000-3999		972,832.73	1,032,668.00	6.2%
4) Books and Supplies	4000-4999		53,233.04	49,042.00	-7.9%
5) Services and Other Operating Expenditures	5000-5999		299,577.18	363,431.00	21.3%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		1,424.65	2,057.00	44.4%
9) TOTAL, EXPENDITURES			3,207,057.85	3,338,970.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			517,293.91	262,069.00	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		272,043.32	298,618.00	9.8%
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			(272,043.32)	(298,618.00)	9.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,250.59	(36,549.00)	-114.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		927,555.82	1,172,806.41	26.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.82	1,172,806.41	26.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.82	1,172,806.41	26.4%
2) Ending Balance, June 30 (E + F1e)			1,172,806.41	1,136,257.41	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		559,411.38	542,312.38	-3.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		613,395.03	593,945.03	-3.2%
Reserve For Economic Uncertainties	0000	9780	122,679.00		
LCFF	0000	9780	490,716.03		
Reserve For Economic Uncertainties	0000	9780		118,789.00	
LCFF	0000	9780		475,156.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,093,228.23		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		63,307.30		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		177,872.99		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,334,408.52		
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		126,166.21		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		35,435.90		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			161,602.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,172,806.41		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year	8011		2,106,858.00	1,450,482.00	-31.2%
Education Protection Account State Aid - Current Year	8012		466,043.00	978,140.00	109.9%
State Aid - Prior Years	8019		(30.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		799,243.00	758,971.00	-5.0%
Property Taxes Transfers	8097		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,372,114.00	3,187,593.00	-5.5%
FEDERAL REVENUE					
Maintenance and Operations	8110		0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,					
Other NCLB / Every Student Succeeds Act	5630		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

34 67447 000000

Form 09

E8ADDFFPNP(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	133,452.00	126,454.00	-5.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		9,577.00	11,819.00	23.4%
Lottery - Unrestricted and Instructional Materials	8560		88,379.35	61,005.00	-31.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	85,982.00	201,168.00	134.0%
TOTAL, OTHER STATE REVENUE			317,390.35	400,446.00	26.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		34,708.00	13,000.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		109.31	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
All Other Local Revenue	8699		30.10	0.00	-100.0%
Tuition	8710		0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,847.41	13,000.00	-62.7%
TOTAL, REVENUES			3,724,351.76	3,601,039.00	-3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		1,241,254.33	1,247,196.00	0.5%
Certificated Pupil Support Salaries	1200		90,283.36	91,537.00	1.4%
Certificated Supervisors' and Administrators' Salaries	1300		293,644.32	290,677.00	-1.0%
Other Certificated Salaries	1900		2,794.00	2,794.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,627,976.01	1,632,204.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		134,962.08	140,679.00	4.2%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		117,052.16	118,889.00	1.6%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,014.24	259,568.00	3.0%
EMPLOYEE BENEFITS					

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

34 67447 000000

Form 09

E8ADDFFPNP(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
STRS	3101-3102		376,145.49	405,866.00	7.9%
PERS	3201-3202		141,056.54	149,017.00	5.6%
OASDI/Medicare/Alternative	3301-3302		57,590.73	58,966.00	2.4%
Health and Welfare Benefits	3401-3402		318,493.28	339,351.00	6.5%
Unemployment Insurance	3501-3502		906.62	921.00	1.6%
Workers' Compensation	3601-3602		33,701.92	33,911.00	0.6%
OPEB, Allocated	3701-3702		8,857.18	6,944.00	-21.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		36,080.97	37,692.00	4.5%
TOTAL, EMPLOYEE BENEFITS			972,832.73	1,032,668.00	6.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		1,387.50	2,500.00	80.2%
Materials and Supplies	4300		22,353.59	26,542.00	18.7%
Noncapitalized Equipment	4400		29,491.95	20,000.00	-32.2%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,233.04	49,042.00	-7.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		20,528.91	7,000.00	-65.9%
Dues and Memberships	5300		9,891.00	10,400.00	5.1%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	1,000.00	New
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		167,044.34	173,600.00	3.9%
Professional/Consulting Services and Operating Expenditures	5800		101,901.26	170,931.00	67.7%
Communications	5900		211.67	500.00	136.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,577.18	363,431.00	21.3%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		1,424.65	2,057.00	44.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,424.65	2,057.00	44.4%
TOTAL, EXPENDITURES			3,207,057.85	3,338,970.00	4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		272,043.32	298,618.00	9.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			272,043.32	298,618.00	9.8%
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 SBTAs	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)			(272,043.32)	(298,618.00)	9.8%

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

34 67447 000000
Form 09
E8ADDFFPNP(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		3,372,114.00	3,187,593.00	-5.5%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		317,390.35	400,446.00	26.2%
4) Other Local Revenue	8600-8799		34,847.41	13,000.00	-62.7%
5) TOTAL, REVENUES			3,724,351.76	3,601,039.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,018,203.21	2,121,240.00	5.1%
2) Instruction - Related Services	2000-2999		886,820.12	903,134.00	1.8%
3) Pupil Services	3000-3999		130,498.14	137,877.00	5.7%
4) Ancillary Services	4000-4999		3,362.39	3,062.00	-8.9%
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		168,173.99	173,657.00	3.3%
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			3,207,057.85	3,338,970.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			517,293.91	262,069.00	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		272,043.32	298,618.00	9.8%
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			(272,043.32)	(298,618.00)	9.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,250.59	(36,549.00)	-114.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		927,555.82	1,172,806.41	26.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.82	1,172,806.41	26.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.82	1,172,806.41	26.4%
2) Ending Balance, June 30 (E + F1e)			1,172,806.41	1,136,257.41	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		559,411.38	542,312.38	-3.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		613,395.03	593,945.03	-3.2%
Reserve For Economic Uncertainties	0000	9780	122,679.00		
LCFF	0000	9780	490,716.03		
Reserve For Economic Uncertainties	0000	9780		118,789.00	
LCFF	0000	9780		475,156.03	
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
6266	Educator Effectiveness, FY 2021-22	33,431.58	25,377.58
6300	Lottery: Instructional Materials	59,255.33	52,895.33
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	123,498.21	123,498.21
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	31,792.23	61,793.23
7412	A-G Access/Success Grant	17,731.71	7,564.71
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7435	Learning Recovery Emergency Block Grant	167,232.18	146,661.18
7810	Other Restricted State	3,680.14	1,732.14
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		559,411.38	542,312.38

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	189,575.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		189,575.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		
		189,575.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		0.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	189,575.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		189,575.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		189,575.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		0.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 189,575.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
TOTAL AVAILABLE	189,575.00
EXPENDITURES AND OTHER FINANCING USES	
(Objects 1000-7999)	Function Codes
Instruction	1000-1999 0.00
Instruction-Related Services	2000-2999 0.00
Pupil Services	3000-3999 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	189,575.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	0.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 189,575.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
TOTAL AVAILABLE	189,575.00
EXPENDITURES AND OTHER FINANCING USES	
(Objects 1000-7999)	
Instruction	1000-1999 0.00
Instruction-Related Services	
Instructional Supervision and Administration	2100-2150 0.00
AU of a Multidistrict SELPA	2200 0.00
Instructional Library , Media, and Technology	2420 0.00
Other Instructional Resources	2490-2495 0.00
School Administration	2700 0.00
Pupil Services	
Guidance and Counseling Services	3110 0.00
Psychological Services	3120 0.00
Attendance and Social Work Services	3130 0.00
Health Services	3140 0.00
Speech Pathology and Audiology Services	3150 0.00
Pupil Testing Services	3160 0.00
Pupil Transportation	3600 0.00
Food Services	3700 0.00
Other Pupil Services	3900 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	189,575.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	0.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	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		6,274,960.00	823,238.00	-86.9%
4) Other Local Revenue	8600-8799		189.72	0.00	-100.0%
5) TOTAL, REVENUES			6,275,149.72	823,238.00	-86.9%
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		6,274,960.00	823,238.00	-86.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,274,960.00	823,238.00	-86.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	189.72	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	189.72	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	189.72	New
2) Ending Balance, June 30 (E + F1e)			189.72	189.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		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		189.72	189.72	0.0%
Other Assignments	0000	9780	189.72		
0000	9780				
Other Assignments	0000	9780		189.72	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,897,438.01		
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		

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

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Form 10
E8ADDFFPNP(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		634,044.43		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			2,531,482.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		2,531,292.36		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		.36		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			2,531,292.72		
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)			189.72		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers	8097		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	6,274,960.00	823,238.00	-86.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year		All Other	8311	0.00	0.0%
All Other State Apportionments - Prior Years		All Other	8319	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,274,960.00	823,238.00	-86.9%
OTHER LOCAL REVENUE					
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		189.72	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools	8791		0.00	0.00	0.0%
From County Offices	8792		0.00	0.00	0.0%
From JPAs	8793		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189.72	0.00	-100.0%
TOTAL, REVENUES			6,275,149.72	823,238.00	-86.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,274,960.00	823,238.00	-86.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,274,960.00	823,238.00	-86.9%
TOTAL, EXPENDITURES			6,274,960.00	823,238.00	-86.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		6,274,960.00	823,238.00	-86.9%
4) Other Local Revenue	8600-8799		189.72	0.00	-100.0%
5) TOTAL, REVENUES			6,275,149.72	823,238.00	-86.9%
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	6,274,960.00	823,238.00	-86.9%
10) TOTAL, EXPENDITURES			6,274,960.00	823,238.00	-86.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			189.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	189.72	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	189.72	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	189.72	New
2) Ending Balance, June 30 (E + F1e)			189.72	189.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		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		189.72	189.72	0.0%
Other Assignments	0000	9780	189.72		
0000	9780				
Other Assignments	0000	9780		189.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
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		437,566.00	437,566.00	0.0%
3) Other State Revenue	8300-8599		4,329,193.00	3,958,154.00	-8.6%
4) Other Local Revenue	8600-8799		190,404.00	154,844.00	-18.7%
5) TOTAL, REVENUES			4,957,163.00	4,550,564.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,304,286.12	1,328,194.00	1.8%
2) Classified Salaries	2000-2999		478,227.74	547,866.00	14.6%
3) Employee Benefits	3000-3999		865,190.13	977,375.00	13.0%
4) Books and Supplies	4000-4999		96,584.91	188,693.00	95.4%
5) Services and Other Operating Expenditures	5000-5999		1,450,997.56	1,555,723.00	7.2%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		76,714.89	107,789.00	40.5%
9) TOTAL, EXPENDITURES			4,272,001.35	4,705,640.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			685,161.65	(155,076.00)	-122.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		164,415.00	0.00	-100.0%
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			(164,415.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520,746.65	(155,076.00)	-129.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,950,262.43	2,471,009.08	26.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,262.43	2,471,009.08	26.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,262.43	2,471,009.08	26.7%
2) Ending Balance, June 30 (E + F1e)			2,471,009.08	2,315,933.08	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,743,161.93	1,533,241.93	-12.0%
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		727,847.15	782,691.15	7.5%
Other Assignments	0000	9780	727,847.15		
Other Assignments	0000	9780		782,691.15	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,625,560.99		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		945,055.36		
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			2,570,616.35		
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		22,892.38		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		76,714.89		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			99,607.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,471,009.08		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	7,721.00	7,721.00	0.0%
All Other Federal Revenue	All Other	8290	429,845.00	429,845.00	0.0%
TOTAL, FEDERAL REVENUE			437,566.00	437,566.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		1,297,908.00	1,284,739.00	-1.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	2,122,159.00	2,077,554.00	-2.1%
All Other State Revenue	All Other	8590	909,126.00	595,861.00	-34.5%
TOTAL, OTHER STATE REVENUE			4,329,193.00	3,958,154.00	-8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		74,608.00	54,844.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		162.54	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		115,633.46	100,000.00	-13.5%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,404.00	154,844.00	-18.7%
TOTAL, REVENUES			4,957,163.00	4,550,564.00	-8.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		930,234.67	924,082.00	-0.7%
Certificated Pupil Support Salaries	1200		28,083.47	27,652.00	-1.5%
Certificated Supervisors' and Administrators' Salaries	1300		289,279.71	289,960.00	0.2%
Other Certificated Salaries	1900		56,688.27	86,500.00	52.6%
TOTAL, CERTIFICATED SALARIES			1,304,286.12	1,328,194.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		177,929.18	226,359.00	27.2%
Classified Support Salaries	2200		56,778.39	59,134.00	4.1%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		243,520.17	262,373.00	7.7%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			478,227.74	547,866.00	14.6%
EMPLOYEE BENEFITS					
STRS	3101-3102		304,460.03	342,304.00	12.4%
PERS	3201-3202		121,697.43	147,274.00	21.0%
OASDI/Medicare/Alternative	3301-3302		53,978.73	59,757.00	10.7%
Health and Welfare Benefits	3401-3402		278,876.15	321,503.00	15.3%
Unemployment Insurance	3501-3502		867.65	913.00	5.2%
Workers' Compensation	3601-3602		32,104.23	33,687.00	4.9%
OPEB, Allocated	3701-3702		38,198.86	39,969.00	4.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		35,007.05	31,968.00	-8.7%
TOTAL, EMPLOYEE BENEFITS			865,190.13	977,375.00	13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		3,798.18	7,545.00	98.6%
Materials and Supplies	4300		37,506.63	154,942.00	313.1%
Noncapitalized Equipment	4400		55,280.10	26,206.00	-52.6%
TOTAL, BOOKS AND SUPPLIES			96,584.91	188,693.00	95.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		10,000.00	0.00	-100.0%
Travel and Conferences	5200		16,155.44	21,855.00	35.3%
Dues and Memberships	5300		1,440.00	1,500.00	4.2%
Insurance	5400-5450		7,671.18	0.00	-100.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		7,347.56	7,500.00	2.1%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		65,946.00	258,884.00	292.6%
Professional/Consulting Services and Operating Expenditures	5800		1,342,437.38	1,265,884.00	-5.7%
Communications	5900		0.00	100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,450,997.56	1,555,723.00	7.2%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		76,714.89	107,789.00	40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,714.89	107,789.00	40.5%
TOTAL, EXPENDITURES			4,272,001.35	4,705,640.00	10.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		164,415.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			164,415.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(164,415.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		437,566.00	437,566.00	0.0%
3) Other State Revenue	8300-8599		4,329,193.00	3,958,154.00	-8.6%
4) Other Local Revenue	8600-8799		190,404.00	154,844.00	-18.7%
5) TOTAL, REVENUES			4,957,163.00	4,550,564.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,960,843.01	3,155,418.00	6.6%
2) Instruction - Related Services	2000-2999		1,140,180.12	1,153,958.00	1.2%
3) Pupil Services	3000-3999		94,263.33	96,612.00	2.5%
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		76,714.89	107,789.00	40.5%
8) Plant Services	8000-8999		0.00	191,863.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,272,001.35	4,705,640.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			685,161.65	(155,076.00)	-122.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		164,415.00	0.00	-100.0%
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			(164,415.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520,746.65	(155,076.00)	-129.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,950,262.43	2,471,009.08	26.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,262.43	2,471,009.08	26.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,262.43	2,471,009.08	26.7%
2) Ending Balance, June 30 (E + F1e)			2,471,009.08	2,315,933.08	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,743,161.93	1,533,241.93	-12.0%
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		727,847.15	782,691.15	7.5%
Other Assignments	0000	9780	727,847.15		
Other Assignments	0000	9780		782,691.15	
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
6371	CalWORKs for ROCP or Adult Education	1,237,392.58	1,027,472.58
7810	Other Restricted State	143,741.00	143,741.00
9010	Other Restricted Local	362,028.35	362,028.35
Total, Restricted Balance		1,743,161.93	1,533,241.93

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		14,065,809.26	13,472,383.00	-4.2%
3) Other State Revenue	8300-8599		5,342,443.86	6,626,922.00	24.0%
4) Other Local Revenue	8600-8799		5,747,482.79	4,935,723.00	-14.1%
5) TOTAL, REVENUES			25,155,735.91	25,035,028.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		9,482,925.44	10,656,281.00	12.4%
2) Classified Salaries	2000-2999		5,194,385.32	5,993,068.00	15.4%
3) Employee Benefits	3000-3999		8,086,339.01	10,441,465.00	29.1%
4) Books and Supplies	4000-4999		742,369.88	2,337,025.00	214.8%
5) Services and Other Operating Expenditures	5000-5999		944,550.08	325,970.00	-65.5%
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		944,254.52	1,428,808.00	51.3%
9) TOTAL, EXPENDITURES			25,394,824.25	31,182,617.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,088.34)	(6,147,589.00)	2,471.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,045,005.03	4,000,000.00	-1.1%
b) Transfers Out	7600-7629		749,948.33	0.00	-100.0%
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			3,295,056.70	4,000,000.00	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,055,968.36	(2,147,589.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,116,341.44	10,172,309.80	42.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,341.44	10,172,309.80	42.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,341.44	10,172,309.80	42.9%
2) Ending Balance, June 30 (E + F1e)			10,172,309.80	8,024,720.80	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,336,727.30	4,076,138.30	-35.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		3,835,582.50	3,948,582.50	2.9%
Other Assignments	0000	9780	3,835,582.50		
Other Assignments	0000	9780		3,948,582.50	
0000	9780				
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		2,485,998.46		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		25,309.71		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		3,553,864.74		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		7,091,624.14		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			13,156,797.05		
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		896,689.34		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		187,099.25		
4) Current Loans	9640				
5) Unearned Revenue	9650		1,900,664.37		
6) TOTAL, LIABILITIES			2,984,452.96		
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)			10,172,344.09		
FEDERAL REVENUE					
Child Nutrition Programs	8220		685,312.76	667,655.00	-2.6%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,380,496.50	12,804,728.00	-4.3%
TOTAL, FEDERAL REVENUE			14,065,809.26	13,472,383.00	-4.2%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		41,630.07	40,796.00	-2.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
State Preschool	6105	8590	3,527,172.42	5,432,081.00	54.0%
All Other State Revenue	All Other	8590	1,773,641.37	1,154,045.00	-34.9%
TOTAL, OTHER STATE REVENUE			5,342,443.86	6,626,922.00	24.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Interest	8660		157,796.00	108,500.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments	8662		247.35	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		5,575,659.92	4,395,504.00	-21.2%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		13,779.52	431,719.00	3,033.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,747,482.79	4,935,723.00	-14.1%
TOTAL, REVENUES			25,155,735.91	25,035,028.00	-0.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		7,268,378.10	8,351,763.00	14.9%
Certificated Pupil Support Salaries	1200		464,996.80	427,645.00	-8.0%
Certificated Supervisors' and Administrators' Salaries	1300		426,833.58	530,423.00	24.3%
Other Certificated Salaries	1900		1,322,716.96	1,346,450.00	1.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			9,482,925.44	10,656,281.00	12.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		2,157,544.06	2,696,288.00	25.0%
Classified Support Salaries	2200		1,778,086.71	1,839,663.00	3.5%
Classified Supervisors' and Administrators' Salaries	2300		0.00	117,543.00	New
Clerical, Technical and Office Salaries	2400		1,258,435.15	1,339,574.00	6.4%
Other Classified Salaries	2900		319.40	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,194,385.32	5,993,068.00	15.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		2,002,433.84	2,507,378.00	25.2%
PERS	3201-3202		1,694,886.94	2,085,468.00	23.0%
OASDI/Medicare/Alternative	3301-3302		637,755.85	728,702.00	14.3%
Health and Welfare Benefits	3401-3402		2,900,356.62	4,147,778.00	43.0%
Unemployment Insurance	3501-3502		7,123.50	8,202.00	15.1%
Workers' Compensation	3601-3602		263,242.78	302,241.00	14.8%
OPEB, Allocated	3701-3702		337,115.14	391,105.00	16.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		243,424.34	270,591.00	11.2%
TOTAL, EMPLOYEE BENEFITS			8,086,339.01	10,441,465.00	29.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		28,533.04	26,356.00	-7.6%
Materials and Supplies	4300		521,725.00	1,702,816.00	226.4%
Noncapitalized Equipment	4400		187,594.09	119,120.00	-36.5%
Food	4700		4,517.75	488,733.00	10,718.1%
TOTAL, BOOKS AND SUPPLIES			742,369.88	2,337,025.00	214.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		80,133.04	70,157.00	-12.4%
Dues and Memberships	5300		4,139.54	5,644.00	36.3%
Insurance	5400-5450		3,091.70	2,500.00	-19.1%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		111,296.84	106,348.00	-4.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		519,951.45	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		221,713.05	136,476.00	-38.4%
Communications	5900		4,224.46	4,845.00	14.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			944,550.08	325,970.00	-65.5%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		944,254.52	1,428,808.00	51.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			944,254.52	1,428,808.00	51.3%
TOTAL, EXPENDITURES			25,394,824.25	31,182,617.00	22.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
From: General Fund	8911		53,187.00	0.00	-100.0%
Other Authorized Interfund Transfers In	8919		3,991,818.03	4,000,000.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,045,005.03	4,000,000.00	-1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		749,948.33	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			749,948.33	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,295,056.70	4,000,000.00	21.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		14,065,809.26	13,472,383.00	-4.2%
3) Other State Revenue	8300-8599		5,342,443.86	6,626,922.00	24.0%
4) Other Local Revenue	8600-8799		5,747,482.79	4,935,723.00	-14.1%
5) TOTAL, REVENUES			25,155,735.91	25,035,028.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,964,974.38	19,301,196.00	20.9%
2) Instruction - Related Services	2000-2999		6,100,711.63	7,189,883.00	17.9%
3) Pupil Services	3000-3999		1,432,705.81	1,993,722.00	39.2%
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		944,254.52	1,428,808.00	51.3%
8) Plant Services	8000-8999		952,177.91	1,269,008.00	33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,394,824.25	31,182,617.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(239,088.34)	(6,147,589.00)	2,471.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,045,005.03	4,000,000.00	-1.1%
b) Transfers Out	7600-7629		749,948.33	0.00	-100.0%
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			3,295,056.70	4,000,000.00	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,055,968.36	(2,147,589.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,116,341.44	10,172,309.80	42.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,341.44	10,172,309.80	42.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,341.44	10,172,309.80	42.9%
2) Ending Balance, June 30 (E + F1e)			10,172,309.80	8,024,720.80	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,336,727.30	4,076,138.30	-35.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		3,835,582.50	3,948,582.50	2.9%
Other Assignments	0000	9780	3,835,582.50		
Other Assignments	0000	9780		3,948,582.50	
0000	9780				
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.06	3,784.06
5059	Early Education: ARP California State Preschool Program One-time Stipend	364,200.00	90,623.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	233,974.38	298,520.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	205,645.03	205,645.03
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	247,366.85	247,366.85
6130	Early Education: Center-Based Reserve Account	602,144.66	10,794.66
7810	Other Restricted State	757,138.00	1,056,126.00
9010	Other Restricted Local	3,922,474.32	2,163,278.32
Total, Restricted Balance		6,336,727.30	4,076,138.30

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		17,091,713.09	14,867,555.00	-13.0%
3) Other State Revenue	8300-8599		10,003,146.60	10,063,843.00	0.6%
4) Other Local Revenue	8600-8799		513,314.81	2,399,044.00	367.4%
5) TOTAL, REVENUES			27,608,174.50	27,330,442.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		6,424,785.66	7,502,000.00	16.8%
3) Employee Benefits	3000-3999		3,764,124.70	5,079,787.00	35.0%
4) Books and Supplies	4000-4999		12,062,157.99	12,625,300.00	4.7%
5) Services and Other Operating Expenditures	5000-5999		911,106.20	1,206,182.00	32.4%
6) Capital Outlay	6000-6999		583,468.42	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		510,677.90	787,591.00	54.2%
9) TOTAL, EXPENDITURES			24,256,320.87	27,200,860.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,351,853.63	129,582.00	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,089,001.58	0.00	-100.0%
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			2,089,001.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,440,855.21	129,582.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,371,627.17	18,812,482.38	40.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.17	18,812,482.38	40.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.17	18,812,482.38	40.7%
2) Ending Balance, June 30 (E + F1e)			18,812,482.38	18,942,064.38	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		689.00	0.00	-100.0%
Stores	9712		583,086.90	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		18,227,573.12	18,940,931.02	3.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		1,133.36	1,133.36	0.0%
Other Assignments	0000	9780	1,133.36		
Other Assignments	0000	9780		1,133.36	
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		11,334,766.49		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		73,500.82		
c) in Revolving Cash Account	9130		689.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		5,202.75		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		7,078,462.65		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		77,225.62		
6) Stores	9320		583,086.90		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			19,152,934.23		
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		122,365.61		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		218,086.24		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			340,451.85		
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)			18,812,482.38		
FEDERAL REVENUE					
Child Nutrition Programs	8220		15,612,258.72	13,293,688.00	-14.9%
Donated Food Commodities	8221		1,479,454.37	1,573,867.00	6.4%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,091,713.09	14,867,555.00	-13.0%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		10,003,146.60	10,063,843.00	0.6%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,003,146.60	10,063,843.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		3,844.60	2,049,494.00	53,208.4%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		453,621.00	200,000.00	-55.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		1,133.36	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		54,715.85	149,550.00	173.3%
TOTAL, OTHER LOCAL REVENUE			513,314.81	2,399,044.00	367.4%
TOTAL, REVENUES			27,608,174.50	27,330,442.00	-1.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		4,993,915.71	6,007,478.00	20.3%
Classified Supervisors' and Administrators' Salaries	2300		1,072,716.04	1,110,779.00	3.5%
Clerical, Technical and Office Salaries	2400		325,225.51	341,243.00	4.9%
Other Classified Salaries	2900		32,928.40	42,500.00	29.1%
TOTAL, CLASSIFIED SALARIES			6,424,785.66	7,502,000.00	16.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13

E8ADDFFPNP(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS	3201-3202		1,295,838.98	1,670,009.00	28.9%
OASDI/Medicare/Alternative	3301-3302		471,821.21	550,539.00	16.7%
Health and Welfare Benefits	3401-3402		1,518,538.51	2,304,800.00	51.8%
Unemployment Insurance	3501-3502		3,105.97	3,652.00	17.6%
Workers' Compensation	3601-3602		115,152.45	136,470.00	18.5%
OPEB, Allocated	3701-3702		234,795.10	274,494.00	16.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		124,872.48	139,823.00	12.0%
TOTAL, EMPLOYEE BENEFITS			3,764,124.70	5,079,787.00	35.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		1,087,565.99	1,550,000.00	42.5%
Noncapitalized Equipment	4400		390,690.77	105,000.00	-73.1%
Food	4700		10,583,901.23	10,970,300.00	3.7%
TOTAL, BOOKS AND SUPPLIES			12,062,157.99	12,625,300.00	4.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		6,304.01	27,000.00	328.3%
Dues and Memberships	5300		3,968.46	5,000.00	26.0%
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		312,592.38	445,000.00	42.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		433,855.95	477,182.00	10.0%
Professional/Consulting Services and Operating Expenditures	5800		147,868.91	239,000.00	61.6%
Communications	5900		6,516.49	13,000.00	99.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			911,106.20	1,206,182.00	32.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		176,250.61	0.00	-100.0%
Equipment Replacement	6500		407,217.81	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			583,468.42	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		510,677.90	787,591.00	54.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			510,677.90	787,591.00	54.2%
TOTAL, EXPENDITURES			24,256,320.87	27,200,860.00	12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		2,089,001.58	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,089,001.58	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,089,001.58	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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Form 13
E8ADDFFPNP(2023-24)

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		17,091,713.09	14,867,555.00	-13.0%
3) Other State Revenue	8300-8599		10,003,146.60	10,063,843.00	0.6%
4) Other Local Revenue	8600-8799		513,314.81	2,399,044.00	367.4%
5) TOTAL, REVENUES			27,608,174.50	27,330,442.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		23,275,663.58	25,737,257.00	10.6%
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		510,677.90	787,591.00	54.2%
8) Plant Services	8000-8999		469,979.39	676,012.00	43.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,256,320.87	27,200,860.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,351,853.63	129,582.00	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,089,001.58	0.00	-100.0%
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			2,089,001.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,440,855.21	129,582.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,371,627.17	18,812,482.38	40.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.17	18,812,482.38	40.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.17	18,812,482.38	40.7%
2) Ending Balance, June 30 (E + F1e)			18,812,482.38	18,942,064.38	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		689.00	0.00	-100.0%
Stores	9712		583,086.90	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		18,227,573.12	18,940,931.02	3.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		1,133.36	1,133.36	0.0%
Other Assignments	0000	9780	1,133.36		
Other Assignments	0000	9780		1,133.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	16,999,767.00	17,713,124.90
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	2,632.93	2,632.93
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,225,173.19	1,225,173.19
Total, Restricted Balance		18,227,573.12	18,940,931.02

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		166,401.70	40,000.00	-76.0%
5) TOTAL, REVENUES			166,401.70	40,000.00	-76.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		16,205.68	0.00	-100.0%
3) Employee Benefits	3000-3999		2,119.54	0.00	-100.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		581,563.90	700,000.00	20.4%
6) Capital Outlay	6000-6999		1,465,900.17	2,500,000.00	70.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,065,789.29	3,200,000.00	54.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,899,387.59)	(3,160,000.00)	66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,612.41	(1,160,000.00)	-1,252.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,338,312.42	3,438,924.83	3.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.42	3,438,924.83	3.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.42	3,438,924.83	3.0%
2) Ending Balance, June 30 (E + F1e)			3,438,924.83	2,278,924.83	-33.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,438,587.13	2,278,587.13	-33.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		337.70	337.70	0.0%
Other Assignments	0000	9780	337.70		
Other Assignments	0000	9780		337.70	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		3,377,328.09		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		88,613.00		
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			3,465,941.09		
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		27,016.26		
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			27,016.26		
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)			3,438,924.83		
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		166,064.00	40,000.00	-75.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		337.70	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166,401.70	40,000.00	-76.0%
TOTAL, REVENUES			166,401.70	40,000.00	-76.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		16,205.68	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			16,205.68	0.00	-100.0%
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		1,239.74	0.00	-100.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		7.75	0.00	-100.0%
Workers' Compensation	3601-3602		69.84	0.00	-100.0%
OPEB, Allocated	3701-3702		599.61	0.00	-100.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		202.60	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,119.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		78,863.90	700,000.00	787.6%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		500,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		2,700.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,563.90	700,000.00	20.4%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		1,465,900.17	2,500,000.00	70.5%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,465,900.17	2,500,000.00	70.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,065,789.29	3,200,000.00	54.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		166,401.70	40,000.00	-76.0%
5) TOTAL, REVENUES			166,401.70	40,000.00	-76.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,065,789.29	3,200,000.00	54.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,065,789.29	3,200,000.00	54.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,899,387.59)	(3,160,000.00)	66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,612.41	(1,160,000.00)	-1,252.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,338,312.42	3,438,924.83	3.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.42	3,438,924.83	3.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.42	3,438,924.83	3.0%
2) Ending Balance, June 30 (E + F1e)			3,438,924.83	2,278,924.83	-33.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,438,587.13	2,278,587.13	-33.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		337.70	337.70	0.0%
Other Assignments	0000	9780	337.70		
Other Assignments	0000	9780		337.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,438,587.13	2,278,587.13
Total, Restricted Balance		3,438,587.13	2,278,587.13

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		3,625.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		11,483,784.62	3,893,428.00	-66.1%
5) TOTAL, REVENUES			11,487,409.62	3,893,428.00	-66.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,173,678.31	1,250,348.00	6.5%
3) Employee Benefits	3000-3999		563,212.73	722,064.00	28.2%
4) Books and Supplies	4000-4999		342,200.11	7,000.00	-98.0%
5) Services and Other Operating Expenditures	5000-5999		9,212,594.27	2,348,831.00	-74.5%
6) Capital Outlay	6000-6999		142,424,923.48	89,046,902.00	-37.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		114,848,743.99	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			268,565,352.89	93,375,145.00	-65.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,077,943.27)	(89,481,717.00)	-65.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		7,812,886.32	297,118.00	-96.2%
b) Transfers Out	7600-7629		6,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		247,135,562.65	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			248,948,448.97	297,118.00	-99.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,129,494.30)	(89,184,599.00)	997.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		128,181,461.40	120,051,967.10	-6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,461.40	120,051,967.10	-6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,461.40	120,051,967.10	-6.3%
2) Ending Balance, June 30 (E + F1e)			120,051,967.10	30,867,368.10	-74.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		117,321,987.75	26,592,963.75	-77.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		2,729,979.35	4,274,404.35	56.6%
Site Re-Use	0000	9780	2,729,979.35		
Site Re-Use	0000	9780		4,274,404.35	
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		45,740,092.35		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		87,456,088.25		
e) Collections Awaiting Deposit	9140		2,165,282.41		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,544,006.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		108,700.00		
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			137,014,169.01		
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		14,119,072.88		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		2,843,129.03		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			16,962,201.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			120,051,967.10		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		3,625.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,625.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		168,904.23	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		1,646,022.29	1,992,428.00	21.0%
Interest	8660		6,452,298.49	1,901,000.00	-70.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		4,573.55	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		3,211,986.06	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,483,784.62	3,893,428.00	-66.1%
TOTAL, REVENUES			11,487,409.62	3,893,428.00	-66.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	53,592.00	New
Classified Supervisors' and Administrators' Salaries	2300		719,587.30	755,637.00	5.0%
Clerical, Technical and Office Salaries	2400		343,810.26	441,119.00	28.3%
Other Classified Salaries	2900		110,280.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,173,678.31	1,250,348.00	6.5%
EMPLOYEE BENEFITS					
STRS	3101-3102		11,463.49	7,777.00	-32.2%
PERS	3201-3202		268,033.07	336,277.00	25.5%
OASDI/Medicare/Alternative	3301-3302		79,775.64	89,665.00	12.4%
Health and Welfare Benefits	3401-3402		122,143.62	199,770.00	63.6%
Unemployment Insurance	3501-3502		572.18	614.00	7.3%
Workers' Compensation	3601-3602		20,194.98	22,431.00	11.1%
OPEB, Allocated	3701-3702		41,806.19	45,925.00	9.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		19,223.56	19,605.00	2.0%
TOTAL, EMPLOYEE BENEFITS			563,212.73	722,064.00	28.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		18,102.81	5,000.00	-72.4%
Noncapitalized Equipment	4400		324,097.30	2,000.00	-99.4%
TOTAL, BOOKS AND SUPPLIES			342,200.11	7,000.00	-98.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		13,571.81	14,000.00	3.2%
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		104,810.83	95,000.00	-9.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(672,082.91)	640,931.00	-195.4%
Professional/Consulting Services and Operating Expenditures	5800		9,766,162.54	1,598,900.00	-83.6%
Communications	5900		132.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,212,594.27	2,348,831.00	-74.5%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		133,081,544.56	89,046,902.00	-33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		9,343,378.92	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,424,923.48	89,046,902.00	-37.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		114,848,743.99	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,848,743.99	0.00	-100.0%
TOTAL, EXPENDITURES			268,565,352.89	93,375,145.00	-65.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		7,812,886.32	297,118.00	-96.2%
(a) TOTAL, INTERFUND TRANSFERS IN			7,812,886.32	297,118.00	-96.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		6,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		230,935,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		16,200,562.65	0.00	-100.0%
(c) TOTAL, SOURCES			247,135,562.65	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			248,948,448.97	297,118.00	-99.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		3,625.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		11,483,784.62	3,893,428.00	-66.1%
5) TOTAL, REVENUES			11,487,409.62	3,893,428.00	-66.1%
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		146,214,965.80	93,365,545.00	-36.1%
9) Other Outgo	9000-9999	Except 7600-7699	122,350,387.09	9,600.00	-100.0%
10) TOTAL, EXPENDITURES			268,565,352.89	93,375,145.00	-65.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(257,077,943.27)	(89,481,717.00)	-65.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		7,812,886.32	297,118.00	-96.2%
b) Transfers Out	7600-7629		6,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		247,135,562.65	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			248,948,448.97	297,118.00	-99.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,129,494.30)	(89,184,599.00)	997.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		128,181,461.40	120,051,967.10	-6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,461.40	120,051,967.10	-6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,461.40	120,051,967.10	-6.3%
2) Ending Balance, June 30 (E + F1e)			120,051,967.10	30,867,368.10	-74.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		117,321,987.75	26,592,963.75	-77.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		2,729,979.35	4,274,404.35	56.6%
Site Re-Use	0000	9780	2,729,979.35		
Site Re-Use	0000	9780		4,274,404.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	117,321,987.75	26,592,963.75
Total, Restricted Balance		117,321,987.75	26,592,963.75

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		1,741,980.05	1,220,000.00	-30.0%
5) TOTAL, REVENUES			1,741,980.05	1,220,000.00	-30.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		77,123.32	15,000.00	-80.6%
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			77,123.32	15,000.00	-80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,664,856.73	1,205,000.00	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,664,856.73	1,205,000.00	-27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,481,127.05	6,145,983.78	37.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.05	6,145,983.78	37.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.05	6,145,983.78	37.2%
2) Ending Balance, June 30 (E + F1e)			6,145,983.78	7,350,983.78	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,145,409.89	7,350,409.89	19.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		573.89	573.89	0.0%
Other Assignments	0000	9780	573.89		
Other Assignments	0000	9780		573.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		5,739,461.46		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		245,656.04		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		160,866.28		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			6,145,983.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,145,983.78		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		229,040.00	120,000.00	-47.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		573.89	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		1,512,366.16	1,100,000.00	-27.3%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,741,980.05	1,220,000.00	-30.0%
TOTAL, REVENUES			1,741,980.05	1,220,000.00	-30.0%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		77,123.32	15,000.00	-80.6%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,123.32	15,000.00	-80.6%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			77,123.32	15,000.00	-80.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,741,980.05	1,220,000.00	-30.0%
5) TOTAL, REVENUES			1,741,980.05	1,220,000.00	-30.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,123.32	15,000.00	-80.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,123.32	15,000.00	-80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,664,856.73	1,205,000.00	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,664,856.73	1,205,000.00	-27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,481,127.05	6,145,983.78	37.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.05	6,145,983.78	37.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.05	6,145,983.78	37.2%
2) Ending Balance, June 30 (E + F1e)			6,145,983.78	7,350,983.78	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,145,409.89	7,350,409.89	19.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		573.89	573.89	0.0%
Other Assignments	0000	9780	573.89		
Other Assignments	0000	9780		573.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	6,145,409.89	7,350,409.89
Total, Restricted Balance		6,145,409.89	7,350,409.89

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		319,428.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		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)			319,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		319,428.00	0.00	-100.0%
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			(319,428.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		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		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		319,428.00	0.00	-100.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			319,428.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			319,428.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		319,428.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			319,428.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(319,428.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		319,428.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			319,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		319,428.00	0.00	-100.0%
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			(319,428.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		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		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
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		652,778.76	4,624,876.00	608.5%
4) Other Local Revenue	8600-8799		101,029,751.71	76,738,603.00	-24.0%
5) TOTAL, REVENUES			101,682,530.47	81,363,479.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		89,333,037.02	89,117,333.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,333,037.02	89,117,333.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,349,493.45	(7,753,854.00)	-162.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,349,493.45	(7,753,854.00)	-162.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		103,067,181.57	88,511,127.45	-14.1%
b) Audit Adjustments	9793		(26,905,547.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,161,634.00	88,511,127.45	16.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,161,634.00	88,511,127.45	16.2%
2) Ending Balance, June 30 (E + F1e)			88,511,127.45	80,757,273.45	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		88,502,322.12	80,748,468.12	-8.8%
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		8,805.33	8,805.33	0.0%
Other Assignments	0000	9780	8,805.33		
Other Assignments	0000	9780		8,805.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		88,062,137.61		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		13,428,447.31		
3) Accounts Receivable	9200		1,183,611.00		
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			102,674,195.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		7,145,410.12		
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		7,017,658.35		
6) TOTAL, LIABILITIES			14,163,068.47		
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)			88,511,127.45		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		652,048.32	709,774.00	8.9%
Other Subventions/In-Lieu Taxes	8572		730.44	3,915,102.00	535,892.3%
TOTAL, OTHER STATE REVENUE			652,778.76	4,624,876.00	608.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		85,373,125.56	75,556,343.00	-11.5%
Unsecured Roll	8612		1,533,794.55	1,182,260.00	-22.9%
Prior Years' Taxes	8613		902,360.35	0.00	-100.0%
Supplemental Taxes	8614		1,630,391.85	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		12,321.38	0.00	-100.0%
Interest	8660		2,304,554.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		8,805.33	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		9,264,397.87	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,029,751.71	76,738,603.00	-24.0%
TOTAL, REVENUES			101,682,530.47	81,363,479.00	-20.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		0.00	26,260.00	New
Debt Service - Interest	7438		31,745,264.52	24,266,318.00	-23.6%
Other Debt Service - Principal	7439		57,587,772.50	64,824,755.00	12.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,333,037.02	89,117,333.00	-0.2%
TOTAL, EXPENDITURES			89,333,037.02	89,117,333.00	-0.2%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions From Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		652,778.76	4,624,876.00	608.5%
4) Other Local Revenue	8600-8799		101,029,751.71	76,738,603.00	-24.0%
5) TOTAL, REVENUES			101,682,530.47	81,363,479.00	-20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	89,333,037.02	89,117,333.00	-0.2%
10) TOTAL, EXPENDITURES			89,333,037.02	89,117,333.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,349,493.45	(7,753,854.00)	-162.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,349,493.45	(7,753,854.00)	-162.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		103,067,181.57	88,511,127.45	-14.1%
b) Audit Adjustments	9793		(26,905,547.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,161,634.00	88,511,127.45	16.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,161,634.00	88,511,127.45	16.2%
2) Ending Balance, June 30 (E + F1e)			88,511,127.45	80,757,273.45	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		88,502,322.12	80,748,468.12	-8.8%
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		8,805.33	8,805.33	0.0%
Other Assignments	0000	9780	8,805.33		
Other Assignments	0000	9780		8,805.33	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	88,502,322.12	80,748,468.12
Total, Restricted Balance		88,502,322.12	80,748,468.12

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		27,834,822.61	25,503,180.00	-8.4%
5) TOTAL, REVENUES			27,834,822.61	25,503,180.00	-8.4%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		453,283.78	409,248.00	-9.7%
3) Employee Benefits	3000-3999		322,482.70	252,135.00	-21.8%
4) Books and Supplies	4000-4999		21,025.42	25,051.00	19.1%
5) Services and Other Operating Expenses	5000-5999		24,098,237.53	28,127,493.00	16.7%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,895,029.43	28,813,927.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,939,793.18	(3,310,747.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,939,793.18	(3,310,747.00)	-212.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		47,860,852.49	50,800,645.67	6.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.49	50,800,645.67	6.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.49	50,800,645.67	6.1%
2) Ending Net Position, June 30 (E + F1e)			50,800,645.67	47,489,898.67	-6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		43,454,446.95	39,293,699.95	-9.6%
c) Unrestricted Net Position	9790		7,346,198.72	8,196,198.72	11.6%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		57,919,459.33		
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		
3) Accounts Receivable	9200		1,349,943.75		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		4,805,260.15		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			64,074,663.23		
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		5,822,441.52		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		7,451,576.04		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			13,274,017.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			50,800,645.67		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		2,527,611.00	850,000.00	-66.4%
Net Increase (Decrease) in the Fair Value of Investments	8662		5,791.37	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		25,156,588.58	24,643,180.00	-2.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		144,831.66	10,000.00	-93.1%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,834,822.61	25,503,180.00	-8.4%
TOTAL, REVENUES			27,834,822.61	25,503,180.00	-8.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		127,050.24	129,541.00	2.0%
Clerical, Technical and Office Salaries	2400		326,233.54	279,707.00	-14.3%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			453,283.78	409,248.00	-9.7%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		110,235.20	113,771.00	3.2%
OASDI/Medicare/Alternative	3301-3302		33,259.57	30,108.00	-9.5%
Health and Welfare Benefits	3401-3402		146,659.57	78,222.00	-46.7%
Unemployment Insurance	3501-3502		206.65	197.00	-4.7%
Workers' Compensation	3601-3602		8,024.77	7,353.00	-8.4%
OPEB, Allocated	3701-3702		15,782.03	15,199.00	-3.7%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		8,314.91	7,285.00	-12.4%
TOTAL, EMPLOYEE BENEFITS			322,482.70	252,135.00	-21.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		20,319.77	24,396.00	20.1%
Noncapitalized Equipment	4400		705.65	655.00	-7.2%
TOTAL, BOOKS AND SUPPLIES			21,025.42	25,051.00	19.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		7,391,899.93	5,097,887.00	-31.0%
Professional/Consulting Services and					
Operating Expenditures	5800		16,701,222.23	23,021,606.00	37.8%
Communications	5900		5,115.37	8,000.00	56.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,098,237.53	28,127,493.00	16.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,895,029.43	28,813,927.00	15.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(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			0.00	0.00	0.0%
(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		27,834,822.61	25,503,180.00	-8.4%
5) TOTAL, REVENUES			27,834,822.61	25,503,180.00	-8.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		24,895,029.43	28,813,927.00	15.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			24,895,029.43	28,813,927.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,939,793.18	(3,310,747.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,939,793.18	(3,310,747.00)	-212.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		47,860,852.49	50,800,645.67	6.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.49	50,800,645.67	6.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.49	50,800,645.67	6.1%
2) Ending Net Position, June 30 (E + F1e)			50,800,645.67	47,489,898.67	-6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		43,454,446.95	39,293,699.95	-9.6%
c) Unrestricted Net Position	9790		7,346,198.72	8,196,198.72	11.6%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	43,454,446.95	39,293,699.95
Total, Restricted Net Position		43,454,446.95	39,293,699.95

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 <small>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)</small>	35,467.31	35,298.61	35,698.93	35,777.90	35,777.90	35,777.90
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA <small>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)</small>						
3. Total Basic Aid Open Enrollment Regular ADA <small>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)</small>						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,467.31	35,298.61	35,698.93	35,777.90	35,777.90	35,777.90
5. District Funded County Program ADA						
a. County Community Schools	113.38	112.63	112.63	113.38	113.38	113.38
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)	113.38	112.63	112.63	113.38	113.38	113.38
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,580.69	35,411.24	35,811.56	35,891.28	35,891.28	35,891.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	261.62	260.29	261.62	245.00	245.00	245.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	261.62	260.29	261.62	245.00	245.00	245.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.62	260.29	261.62	245.00	245.00	245.00

	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	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	19,427,533.14	160,392,311.86	179,819,845.00	143,172,163.01	16,501,661.22	306,490,346.79
Total capital assets not being depreciated	25,777,640.14	160,392,311.86	186,169,952.00	143,172,163.01	16,501,661.22	312,840,453.79
Capital assets being depreciated:						
Land Improvements	86,677,276.38		86,677,276.38	48,256.00		86,725,532.38
Buildings	1,098,501,325.29	298,045.71	1,098,799,371.00	29,533,270.49		1,128,332,641.49
Equipment	33,714,360.69	989,980.31	34,704,341.00	5,236,209.33	2,421,867.10	37,518,683.23
Total capital assets being depreciated	1,218,892,962.36	1,288,026.02	1,220,180,988.38	34,817,735.82	2,421,867.10	1,252,576,857.10
Accumulated Depreciation for:						
Land Improvements	(41,524,284.70)		(41,524,284.70)	(3,888,353.63)		(45,412,638.33)
Buildings	(369,384,017.18)	339,172.18	(369,044,845.00)	(48,118,754.58)		(417,163,599.58)
Equipment	(23,816,698.58)	862,164.58	(22,954,534.00)	(1,979,442.46)		(24,933,976.46)
Total accumulated depreciation	(434,725,000.46)	1,201,336.76	(433,523,663.70)	(53,986,550.67)	0.00	(487,510,214.37)
Total capital assets being depreciated, net excluding lease and subscription assets	784,167,961.90	2,489,362.78	786,657,324.68	(19,168,814.85)	2,421,867.10	765,066,642.73
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	809,945,602.04	162,881,674.64	972,827,276.68	124,003,348.16	18,923,528.32	1,077,907,096.52
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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00 \$318,158,765.11 \$318,158,765.11
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	5.83%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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Name
Director, District Fiscal Services
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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	Consolidated Federal Admin	ESSA - School Improvements	ESSA - School Improvements	ESSR FUND II FUND - CARES ACT	ESSR FUND III FUND
FEDERAL CATALOG NUMBER	84.01		84.010	84.010	84.425	84.425
RESOURCE CODE	3010	3155	3182	3182	3212	3213
REVENUE OBJECT	8290(0)		8290 (0)	8290 (3)	8290	8290
LOCAL DESCRIPTION (if any)	RP 304		SBF 5	SBF 5	SEC. 313	ARP Act
AWARD						
1. Prior Year Carryover	4,465,363.00		713,403.00	272,961.31		44,474,923.87
2. a. Current Year Award	16,663,486.00		1,046,294.00	-		
b. Transferability (ESSA)						
c. Other Adjustments	5,400.00				2,596.75	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	16,668,886.00	-	1,046,294.00	-	2,596.75	-
3. Required Matching Funds/Other						12,893.26
4. Total Available Award						
(sum lines 1,2d, & 3)	21,134,249.00	-	1,759,697.00	272,961.31	2,596.75	44,487,817.13
REVENUES						
5. Unearned Revenue Deferred from Prior Yr			178,351.00			3,302,497.40
6. Cash Received in Current Year	19,331,627.07		361,599.00	240,509.31	2,596.75	27,560,334.40
7. Contributed Matching Funds		-	-	-		12,893.26
8. Total Available (sum lines 5, 6, 7)	19,331,627.07	-	539,950.00	240,509.31	2,596.75	30,875,725.06
EXPENDITURES						
a Total Expenditures (exclude 73x9)	18,049,405.20		647,151.77	231,125.61	2,596.75	30,430,026.92
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	28,999.96	-	-	-	2,596.75	4,338,666.42
c Indirects 73x9	731,627.80	-	26,274.36	9,383.70	-	1,059,309.24
d Total Expenditures	18,781,033.00	-	673,426.13	240,509.31	2,596.75	31,489,336.16
9. Donor-Authorized Expenditures	18,781,033.00	-	673,426.13	240,509.31	2,596.75	31,489,336.16
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	18,781,033.00	-	673,426.13	240,509.31	2,596.75	31,489,336.16
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	550,594.07	-	(133,476.13)	-	-	(613,611.10)
a. Unearned Revenue	550,594.07	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	133,476.13	0.00	0.00	613,611.10
14. Unused Grant Award Calculation (line 4 minus line 9)	2,353,216.00	-	1,086,270.87	32,452.00	-	12,998,480.97
15. If carryover is allowed, enter line 14 amount here	2,353,216.00	-	1,086,270.87	-	-	12,998,480.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,781,033.00	-	673,426.13	240,509.31	2,596.75	31,476,442.90

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSER FUND III FUND - LEARNING LOSS	ELO ESSER II STATE RESERVE	ELO GEER II	ELO ESSER III STATE RESERVE	ELO ESSER 111 STATE RESERVE EMERGENCY NEEDS	ESSER III for ASSETS
FEDERAL CATALOG NUMBER	84.425U	84.425	84.425	84.425	84.425	84.425C
RESOURCE CODE	3214	3216	3217	3218	3219	3227
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ARP Act	AB 86	AB167	SB 98	AB86/130	SB 98
AWARD						
1. Prior Year Carryover	13,313,800.72	913,894.88	487,584.63	2,126,216.47	3,599,107.73	120,000.00
2. a. Current Year Award						
b. Transferability (ESSA)						
c. Other Adjustments						
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	-	-	-
3. Required Matching Funds/Other	395.73	-				
4. Total Available Award						
(sum lines 1,2d, & 3)	13,314,196.45	913,894.88	487,584.63	2,126,216.47	3,599,107.73	120,000.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	872,853.19	398,291.88	203,272.63	634,918.47	469,205.73	
6. Cash Received in Current Year	6,883,063.65	515,603.00	284,312.00	253,636.00	1,963,910.00	103,921.73
7. Contributed Matching Funds	395.73	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	7,756,312.57	913,894.88	487,584.63	888,554.47	2,433,115.73	103,921.73
EXPENDITURES						
a Total Expenditures (exclude 73x9)	10,559,931.53	913,894.88	487,584.63	1,571,443.65	2,004,239.11	-
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	66,944.32					
c Indirects 73x9	-	-	-	-	-	-
d Total Expenditures	10,559,931.53	913,894.88	487,584.63	1,571,443.65	2,004,239.11	-
9. Donor-Authorized Expenditures	10,559,931.53	913,894.88	487,584.63	1,571,443.65	2,004,239.11	-
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	10,559,931.53	913,894.88	487,584.63	1,571,443.65	2,004,239.11	-
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	(2,803,618.96)	-	-	(682,889.18)	428,876.62	103,921.73
a. Unearned Revenue	0.00	0.00	0.00	0.00	428,876.62	103,921.73
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,803,618.96	0.00	0.00	682,889.18	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,754,264.92	-	-	554,772.82	1,594,868.62	120,000.00
15. If carryover is allowed, enter line 14 amount here	2,754,264.92	-	-	554,772.82	1,594,868.62	120,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,559,535.80	913,894.88	487,584.63	1,571,443.65	2,004,239.11	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	SPECIAL ED: IDEA/ARP 611 Local Assistance Grants	SPECIAL ED: IDEA/ARP Loc Asst Ent CEIS	SPECIAL ED: ARP IDEA Part B, Sec 619, Preschool Grants	SPECIAL ED: IDEA/ARP Preschool CEIS	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASST. PRIVATE SCHOOL ISP
FEDERAL CATALOG NUMBER	84.027x	84.027x	84.173	84.173	84.027	84.027
RESOURCE CODE	3305	3307	3308	3309	3310	3311
REVENUE OBJECT	8182	8182	8182		8181	8181
LOCAL DESCRIPTION (if any)			Sub Fund 03		Sub Fund 03	Sub Fund 03
AWARD						
1. Prior Year Carryover	67,639.00	75,156.11	-	10,216.94	2,565,003.27	113,148.98
2. a. Current Year Award		-		-	10,838,712.47	159,532.53
b. Transferability (ESSA)						
c. Other Adjustments					223,608.73	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-		-	11,062,321.20	159,532.53
3. Required Matching Funds/Other					(223,608.73)	
4. Total Available Award		-		-		
(sum lines 1,2d, & 3)	67,639.00	75,156.11	-	10,216.94	13,403,715.74	272,681.51
REVENUES		-		-		
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year	142,795.11		10,216.94	-	223,608.73	
7. Contributed Matching Funds	(75,156.11)	75,156.11	(10,216.94)	10,216.94	(223,608.73)	-
8. Total Available (sum lines 5, 6, 7)	67,639.00	75,156.11	-	10,216.94	-	-
EXPENDITURES						
a Total Expenditures (exclude 73x9)	67,639.00	72,223.82		9,818.32	12,880,757.01	180,655.50
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	67,639.00					155,655.50
c Indirects 73x9	-	2,932.29	-	398.62	522,958.73	1,015.00
d Total Expenditures	67,639.00	75,156.11	-	10,216.94	13,403,715.74	181,670.50
9. Donor-Authorized Expenditures	67,639.00	75,156.11	-	10,216.94	13,403,715.74	181,670.50
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	67,639.00	75,156.11	-	10,216.94	13,403,715.74	181,670.50
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	(0.00)	0.00	-	-	(13,403,715.74)	(181,670.50)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	13,403,715.74	181,670.50
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	91,011.01
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-	91,011.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	142,795.11	-	10,216.94	-	13,627,324.47	181,670.50

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA EARLY INTERVENING SVCS	FEDERAL PRESCHOOL	PRESCHOOL GRTS EARLY INTERVENING SVCS	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C
FEDERAL CATALOG NUMBER	84.027	84.173	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3312	3315	3318	3327	3345	3385
REVENUE OBJECT	8181	8182	8182	8182	8182	8182(2)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD						
1. Prior Year Carryover	223,608.73	171,880.76	40,991.94		2,455.00	-
2. a. Current Year Award		439,934.00	-	544,029.00	2,364.00	162,284.00
b. Transferability (ESSA)						
c. Other Adjustments	-	40,991.94				
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	480,925.94	-	544,029.00	2,364.00	162,284.00
3. Required Matching Funds/Other	-	(40,991.94)				
4. Total Available Award						
(sum lines 1,2d, & 3)	223,608.73	611,814.76	40,991.94	544,029.00	4,819.00	162,284.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year		40,991.94				
7. Contributed Matching Funds	223,608.73	(40,991.94)	40,991.94			-
8. Total Available (sum lines 5, 6, 7)	223,608.73	-	40,991.94	-	-	-
EXPENDITURES						
a Total Expenditures (exclude 73x9)	214,884.42	587,944.22	39,392.60	522,803.20	2,226.52	155,952.35
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
c Indirects 73x9	8,724.31	23,870.54	1,599.34	21,225.80	90.40	6,331.65
d Total Expenditures	223,608.73	611,814.76	40,991.94	544,029.00	2,316.92	162,284.00
9. Donor-Authorized Expenditures	223,608.73	611,814.76	40,991.94	544,029.00	2,316.92	162,284.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	223,608.73	611,814.76	40,991.94	544,029.00	2,316.92	162,284.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	-	(611,814.76)	0.00	(544,029.00)	(2,316.92)	(162,284.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	611,814.76	0.00	544,029.00	2,316.92	162,284.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	2,502.08	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	2,502.08	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	652,806.70	-	544,029.00	2,316.92	162,284.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	PROJ CAL-WELL	NCLB -TITLE II PART A (WAS 4010 & 4135)	NCLB -TITLE II PART A (WAS 4010 & 4135)	SSAE COMPETITIVE GRANT PROGRAM
FEDERAL CATALOG NUMBER	84.173A	84.048		84.367	84.367	84.424
RESOURCE CODE	3395	3550	3724	4035	4035	4125
REVENUE OBJECT	8182(3)	8290	8290	8290(3)	8290(4)	8285
LOCAL DESCRIPTION (if any)	Sub Fund 03	RP 405	RP 114	RP 700,702		RP 703
AWARD						
1. Prior Year Carryover	1,978.77	-		1,380,689.00		1,500.00
2. a. Current Year Award	14,807.00	557,321.00	138,553.46		1,841,732.00	-
b. Transferability (ESSA)						-
c. Other Adjustments						
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	14,807.00	557,321.00	138,553.46	-	1,841,732.00	-
3. Required Matching Funds/Other		450.00	(0.46)	-	-	
4. Total Available Award						
(sum lines 1,2d, & 3)	16,785.77	557,771.00	138,553.00	1,380,689.00	1,841,732.00	1,500.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						1,500.00
6. Cash Received in Current Year		557,321.00	120,915.83	1,380,689.00	487,240.00	-
7. Contributed Matching Funds	-	450.00	(0.46)	-	-	-
8. Total Available (sum lines 5, 6, 7)	-	557,771.00	120,915.37	1,380,689.00	487,240.00	1,500.00
EXPENDITURES						
a Total Expenditures (exclude 73x9)	15,926.09	539,730.90	133,147.39	1,326,820.00	679,934.36	1,500.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		94,943.53	-			-
c Indirects 73x9	646.60	18,040.10	5,405.61	53,869.00	27,604.64	-
d Total Expenditures	16,572.69	557,771.00	138,553.00	1,380,689.00	707,539.00	1,500.00
9. Donor-Authorized Expenditures	16,572.69	557,771.00	138,553.00	1,380,689.00	707,539.00	1,500.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	16,572.69	557,771.00	138,553.00	1,380,689.00	707,539.00	1,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						-
13. minus line 9 plus line 12)	(16,572.69)	-	(17,637.63)	-	(220,299.00)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	16,572.69	0.00	17,637.63	0.00	220,299.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	213.08	-	-	-	1,134,193.00	-
15. If carryover is allowed, enter line 14 amount here	213.08	-	-	-	1,134,193.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,572.69	557,321.00	138,553.46	1,380,689.00	707,539.00	1,500.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)
FEDERAL CATALOG NUMBER				84.287	84.287	84.287
RESOURCE CODE	4127	4127	4127	4128	4128	4129
REVENUE OBJECT	8290 (2)	8290 (3)	8290 (4)	8290 (3)	8290 (0)	8290 (3)
LOCAL DESCRIPTION (if any)				GO 1140 LO 202	GO 1140 LO 202	GO 1140 LO 204
AWARD						
1. Prior Year Carryover	1,539.00	859,170.00		16,147.90		14,859.77
2. a. Current Year Award			1,302,896.00		201,296.17	
b. Transferability (ESSA)						
c. Other Adjustments			54.00	18,879.34	-	23,833.05
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	1,302,950.00	18,879.34	201,296.17	23,833.05
3. Required Matching Funds/Other					23,275.70	
4. Total Available Award						
(sum lines 1,2d, & 3)	1,539.00	859,170.00	1,302,950.00	35,027.24	224,571.87	38,692.82
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	1,539.00			35,027.24	0.00	38,692.82
6. Cash Received in Current Year		859,170.00	387,176.82		103,921.75	
7. Contributed Matching Funds	-	-	-	-	19,730.61	-
8. Total Available (sum lines 5, 6, 7)	1,539.00	859,170.00	387,176.82	35,027.24	123,652.36	38,692.82
EXPENDITURES						
a Total Expenditures (exclude 73x9)	1,478.95	825,649.00	275,172.44	34,148.32	190,393.85	37,670.88
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp				12,500.00	30,775.70	12,500.00
c Indirects 73x9	60.05	33,521.00	11,171.56	878.92	6,480.50	1,021.94
d Total Expenditures	1,539.00	859,170.00	286,344.00	35,027.24	196,874.35	38,692.82
9. Donor-Authorized Expenditures	1,539.00	859,170.00	286,344.00	35,027.24	173,598.65	38,692.82
10. Non-Donor Authorized Expenditures					23,275.70	
11. Total Expenditures (lines 9 & 10)	1,539.00	859,170.00	286,344.00	35,027.24	196,874.35	38,692.82
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	-	-	100,832.82	-	(69,676.90)	-
a. Unearned Revenue	0.00	0.00	100,832.82	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	69,676.90	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	1,016,606.00	-	27,697.52	-
15. If carryover is allowed, enter line 14 amount here	-	-	1,016,606.00	-	27,697.52	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,539.00	859,170.00	286,344.00	35,027.24	173,598.65	38,692.82

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	21ST CENTURY (ASSETS - LOC 204)	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROF.	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS
FEDERAL CATALOG NUMBER	84.287	84.365	84.365	84.365	84.060	84.196
RESOURCE CODE	4129	4201	4203	4203	4510	5630
REVENUE OBJECT	8290 (0)	8290(4)	8290 (3)	8290 (4)		8290
LOCAL DESCRIPTION (if any)	GO 1140 LO 204				RP 412	Goal 1489
AWARD						
1. Prior Year Carryover			517,116.00			
2. a. Current Year Award	214,390.80	391,637.00		900,412.00	31,601.00	136,686.28
b. Transferability (ESSA)						
c. Other Adjustments	-		3,657.00			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	214,390.80	391,637.00	3,657.00	900,412.00	31,601.00	136,686.28
3. Required Matching Funds/Other	16,449.20		-			30.16
4. Total Available Award						
(sum lines 1,2d, & 3)	230,840.00	391,637.00	520,773.00	900,412.00	31,601.00	136,716.44
REVENUES						
5. Unearned Revenue Deferred from Prior Yr			517,116.00			0.00
6. Cash Received in Current Year	103,921.74	188,238.00	3,657.00	432,377.00	14,830.68	95,680.00
7. Contributed Matching Funds	14,281.23	-	-	-	-	30.16
8. Total Available (sum lines 5, 6, 7)	118,202.97	188,238.00	520,773.00	432,377.00	14,830.68	95,710.16
EXPENDITURES						
a Total Expenditures (exclude 73x9)	196,888.01	194,125.30	500,454.55	657,610.84	30,368.06	98,478.48
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	23,949.20				-	
c Indirects 73x9	7,021.32	7,620.70	20,318.45	26,099.16	1,232.94	3,998.23
d Total Expenditures	203,909.33	201,746.00	520,773.00	683,710.00	31,601.00	102,476.71
9. Donor-Authorized Expenditures	187,460.13	201,746.00	520,773.00	683,710.00	31,601.00	102,476.71
10. Non-Donor Authorized Expenditures	16,449.20					
11. Total Expenditures (lines 9 & 10)	203,909.33	201,746.00	520,773.00	683,710.00	31,601.00	102,476.71
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	(83,538.39)	(13,508.00)	-	(251,333.00)	(16,770.32)	(6,766.55)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	83,538.39	13,508.00	0.00	251,333.00	16,770.32	6,766.55
14. Unused Grant Award Calculation (line 4 minus line 9)	26,930.67	189,891.00	-	216,702.00	-	34,239.73
15. If carryover is allowed, enter line 14 amount here	26,930.67	189,891.00	-	216,702.00	-	34,239.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	187,460.13	201,746.00	520,773.00	683,710.00	31,601.00	102,446.55

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	ARP HOMELESS I	ARP HCY HOMELESS II	REFUGEE SCHOOL IMPACT	Perkins CTE Improvement Act of 2006 Rural Community Equipment Grants	Adult Basic Education, English Language Acquisition, and ELCE (Section 231)	Adult Secondary Education (Section 231)
FEDERAL CATALOG NUMBER	84.425	84.425		84.048	84.002A	84.002
RESOURCE CODE	5632 (Yr4)	5634 (Yr4)	5830	3555-4630	3905-4110	3913-4113
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				FD 11-415	FD 11-415	FD 11-415
AWARD						
1. Prior Year Carryover	94,087.69	266,279.00	25,589.00	-	-	-
2. a. Current Year Award			405,000.00	7,721.00	280,507.00	85,276.00
b. Transferability (ESSA)						
c. Other Adjustments			25.00			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	405,025.00	7,721.00	280,507.00	85,276.00
3. Required Matching Funds/Other	89.11					
4. Total Available Award						
(sum lines 1,2d, & 3)	94,176.80	266,279.00	430,614.00	7,721.00	280,507.00	85,276.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr	78,706.28	170,048.00				
6. Cash Received in Current Year			95,638.56	7,721.00	174,560.00	63,957.00
7. Contributed Matching Funds	89.11	-		-	-	-
8. Total Available (sum lines 5, 6, 7)	78,795.39	170,048.00	95,638.56	7,721.00	174,560.00	63,957.00
EXPENDITURES						
a Total Expenditures (exclude 73x9)	90,502.40	255,889.87	167,247.56	7,721.00	280,507.00	85,276.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
c Indirects 73x9	3,674.40	10,389.13	6,790.44	-	-	-
d Total Expenditures	94,176.80	266,279.00	174,038.00	7,721.00	280,507.00	85,276.00
9. Donor-Authorized Expenditures	94,176.80	266,279.00	174,038.00	7,721.00	280,507.00	85,276.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	94,176.80	266,279.00	174,038.00	7,721.00	280,507.00	85,276.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	-					
13. minus line 9 plus line 12)	(15,381.41)	(96,231.00)	(78,399.44)	-	(105,947.00)	(21,319.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	15,381.41	96,231.00	78,399.44	0.00	105,947.00	21,319.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	256,576.00	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	25,589.00	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	94,087.69	266,279.00	174,038.00	7,721.00	280,507.00	85,276.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

FEDERAL PROGRAM NAME	Integrated English Literacy and Civics Education (Section 243)	Child Care Dev. Block Grant CCTR-7192	Child Care Dev. Block Grant CCTR-7192	Early HeadStart Basic/T&TA	Early Head Start Basic /T&TA	Headstart Basic/T&TA
FEDERAL CATALOG NUMBER	84.002A	93.596	93.596	93.600	93.600	93.600
RESOURCE CODE	3926-4115	5025	5025	9727 (4)	9727 (3)	9734 (4)
REVENUE OBJECT	8290	8290 / Goal 0001/0004/1130	8290 / Goal 0020	8290 / Goals 0004/0002/0040	8290 / Goals 001/0002/0040	8290 / Goals 0010/0002//0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 12	FD 12	FD 12 FY 23-24	FD12 FY 22-23	FD 12 FY 23-24
AWARD						
1. Prior Year Carryover	-	-			69,266.79	
2. a. Current Year Award	64,062.00	1,529,684.00	833,632.00	2,708,088.00		11,848,564.00
b. Transferability (ESSA)						
c. Other Adjustments		10,280.31	-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	64,062.00	1,539,964.31	833,632.00	2,708,088.00	-	11,848,564.00
3. Required Matching Funds/Other		578,124.39				
4. Total Available Award						
(sum lines 1,2d, & 3)	64,062.00	2,118,088.70	833,632.00	2,708,088.00	69,266.79	11,848,564.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year	36,495.00	1,859,394.31	833,632.00	1,755,673.02	30,777.32	6,939,754.44
7. Contributed Matching Funds	-	578,124.39	-	-		
8. Total Available (sum lines 5, 6, 7)	36,495.00	2,437,518.70	833,632.00	1,755,673.02	30,777.32	6,939,754.44
EXPENDITURES						
a Total Expenditures (exclude 73x9)	64,062.00	2,035,992.92	-	2,244,280.51	29,601.29	8,385,254.33
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		13,929.43		37,902.91	635.00	86,284.80
c Indirects 73x9	-	82,095.78	-	89,578.93	1,176.03	336,938.16
d Total Expenditures	64,062.00	2,118,088.70	-	2,333,859.44	30,777.32	8,722,192.49
9. Donor-Authorized Expenditures	64,062.00	2,118,088.70	-	2,333,859.44	30,777.32	8,722,192.49
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	64,062.00	2,118,088.70	-	2,333,859.44	30,777.32	8,722,192.49
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. minus line 9 plus line 12)	(27,567.00)	319,430.00	833,632.00	(578,186.42)	0.00	(1,782,438.05)
a. Unearned Revenue	0.00	0.00	833,632.00	0.00		0.00
b. Accounts Payable	0.00	319,430.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	27,567.00	0.00	0.00	578,186.42	0.00	1,782,438.05
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	833,632.00	374,228.56	38,489.47	3,126,371.51
15. If carryover is allowed, enter line 14 amount here	-	-	833,632.00	374,228.56	-	3,126,371.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,062.00	1,539,964.31	-	2,333,859.44	30,777.32	8,722,192.49

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

FEDERAL PROGRAM NAME	Headstart Basic/T&TA	Child Nutrition: Local Food for Schools	Total
FEDERAL CATALOG NUMBER	93.600	10.555	
RESOURCE CODE	9734 (3) 8290 / Goals	5467	
REVENUE OBJECT	0001/0002/0040	8220	
LOCAL DESCRIPTION (if any)	FD 12 FY 22-23	FD 13	
AWARD			
1. Prior Year Carryover	3,428,903.25		80,434,482.51
2. a. Current Year Award		274,711.97	53,625,214.68
b. Transferability (ESSA)			-
c. Other Adjustments			329,326.12
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	274,711.97	53,954,540.80
3. Required Matching Funds/Other			367,106.42
4. Total Available Award			-
(sum lines 1,2d, & 3)	3,428,903.25	274,711.97	134,756,129.73
REVENUES			-
5. Unearned Revenue Deferred from Prior Yr			6,902,019.64
6. Cash Received in Current Year	170,050.29	219,769.58	74,841,286.97
7. Contributed Matching Funds			625,994.03
8. Total Available (sum lines 5, 6, 7)	170,050.29	219,769.58	82,369,300.64
EXPENDITURES			-
a. Total Expenditures (exclude 73x9)	163,415.62	258,387.52	99,439,332.45
b. Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	-		4,973,922.52
c. Indirects 73x9	6,634.67		3,178,010.04
d. Total Expenditures	170,050.29	258,387.52	102,617,342.49
9. Donor-Authorized Expenditures	170,050.29	258,387.52	102,577,617.59
10. Non-Donor Authorized Expenditures			39,724.90
11. Total Expenditures (lines 9 & 10)	170,050.29	258,387.52	102,617,342.49
12. Amounts Included in Line 6 above for Prior Year Adjustments			-
13. minus line 9 plus line 12)	-	(38,617.94)	(20,242,328.79)
a. Unearned Revenue	0.00	0.00	2,017,857.24
b. Accounts Payable	0.00	0.00	319,430.00
c. Accounts Receivable	0.00	38,617.94	22,579,616.03
14. Unused Grant Award Calculation (line 4 minus line 9)	3,258,852.96	16,324.45	32,138,787.24
15. If carryover is allowed, enter line 14 amount here	-	16,324.45	28,578,005.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	170,050.29	258,387.52	101,985,635.40

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board	INITIATIVE: CA PARTNERSHIP ACADEMIES LIGHTHOUSE	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES
STATE ID NUMBER (IF ANY)	23939-EZ	23939-EZ	25593	25572	25220	25220
RESOURCE CODE	6010	6010	6053	6271	6385	6385
REVENUE OBJECT	8590 (3)	8590 (0)	8590	8590	8590 (5)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 570	RP 570	RP 000	RP 000	RP 405 YR 5 LOC 000	RP 405 YR 5 LOC 209
AWARD						
1. Prior Year Carryover	408,874.03		2,079,079.00	-	-	-
2. a. Current Year Award		4,549,212.85	114,784.00	5,000.00	30,000.00	81,000.00
b. Other Adjustments	2,331.69	-	-	-	-	-
2b)	2,331.69	4,549,212.85	114,784.00	5,000.00	30,000.00	81,000.00
3. Required Matching Funds/Other		1,043,786.20		294.50		
4. (sum lines 1, 2c & 3)	411,205.72	5,592,999.05	2,193,863.00	5,294.50	30,000.00	81,000.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr			2,079,079.00			40,500.00
6. Cash Received in Current Year	411,205.72	2,956,988.35	114,784.00	5,000.00	30,000.00	
7. Contributed Matching Funds	-	899,087.03		294.50	-	-
8. Total Available (sum lines 5, 6, 7)	411,205.72	3,856,075.38	2,193,863.00	5,294.50	30,000.00	40,500.00
EXPENDITURES						
Total Expenditures (exclude 73x9)	395,162.14	4,921,568.03	140,104.09	5,294.50	28,829.52	
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		1,043,786.20				
Indirects 73x9	16,043.58	157,437.94	5,688.23	-	1,170.48	-
Total Expenditures	411,205.72	5,079,005.97	145,792.32	5,294.50	30,000.00	-
9. Donor-Authorized Expenditures	411,205.72	4,035,219.77	145,792.32	5,294.50	30,000.00	-
10. Non-Donor Authorized Expenditures		1,043,786.20				
11. Total Expenditures (lines 9 & 10)	411,205.72	5,079,005.97	145,792.32	5,294.50	30,000.00	-
12. Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(0.00)	(1,078,231.42)	2,048,070.68	-	-	40,500.00
a. Unearned Revenue	-	-	2,048,070.68	-	-	40,500.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	1,078,231.42	-	-	-	-
14. 4 minus line 9)	-	513,993.08	2,048,070.68	-	-	81,000.00
15. amount here	-	513,993.08	2,048,070.68	-	-	81,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	411,205.72	4,035,219.77	145,792.32	5,000.00	30,000.00	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	INITIATIVE: CA PARTNERSHIP ACADEMIES LIGHTHOUSE	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	INITIATIVE: CA PARTNERSHIP ACADEMIES MIDDLE SCHOOL	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES
STATE ID NUMBER (IF ANY)	25220	25220	25220	25220	25220	25220
RESOURCE CODE	6385	6385	6385	6385	6385	6385
REVENUE OBJECT	8590 (4)	8590 (2)	8590 (3)	8590 (4)	8590 (4)	8590 (3)
LOCAL DESCRIPTION (if any)	RP 405 YR 4 LOC 000	RP 405 YR 2 LOC 207	RP 405 YR 3 LOC 207	RP 405 YR 4 LOC 207	RP 405 YR 4 LOC 001	RP 405 YR 3 LOC 209
AWARD						
1. Prior Year Carryover	5,000.00		-	45,000.00	-	-
2. a. Current Year Award		5,574.00	25,000.00		25,000.00	5,574.00
b. Other Adjustments				(3,000.00)		
2b)	-	5,574.00	25,000.00	(3,000.00)	25,000.00	5,574.00
3. Required Matching Funds/Other						
4. (sum lines 1, 2c & 3)	5,000.00	5,574.00	25,000.00	42,000.00	25,000.00	5,574.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr						
6. Cash Received in Current Year	5,000.00	5,574.00	25,000.00	21,000.00	22,500.00	5,574.00
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	5,000.00	5,574.00	25,000.00	21,000.00	22,500.00	5,574.00
EXPENDITURES						
Total Expenditures (exclude 73x9)	4,804.92	5,356.53	24,024.60	40,361.33	24,024.60	5,356.53
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	195.08	217.47	975.40	1,638.67	975.40	217.47
Total Expenditures	5,000.00	5,574.00	25,000.00	42,000.00	25,000.00	5,574.00
9. Donor-Authorized Expenditures	5,000.00	5,574.00	25,000.00	42,000.00	25,000.00	5,574.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	5,000.00	5,574.00	25,000.00	42,000.00	25,000.00	5,574.00
12. Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	(21,000.00)	(2,500.00)	-
a. Unearned Revenue	-	-	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	21,000.00	2,500.00	-
14. 4 minus line 9)	-	-	-	-	-	-
15. amount here	-	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,000.00	5,574.00	25,000.00	42,000.00	25,000.00	5,574.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG	CTEIG	CTEIG	K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	SPECIAL ED: INFANT DISCRETIONARY FUNDS
STATE ID NUMBER (IF ANY)	25220						
RESOURCE CODE	6385	6387	6387	6387	6388	6388	6515
REVENUE OBJECT	8590 (4)	8590 (3)	8590 (4)	8590 (5)	8590(3)	8590 (4)	8590
LOCAL DESCRIPTION (if any)	RP 405 YR 4 LOC 209	RP 405	RP 405	RP 405	RP 405 YR 3	RP 405 YR 4	
AWARD							
1. Prior Year Carryover	81,000.00	51,310.00	1,878,218.00		186,283.00	-	
2. a. Current Year Award				1,884,062.00		1,000,000.00	4,198.00
b. Other Adjustments							
(2b)	-	-	-	1,884,062.00	-	1,000,000.00	4,198.00
3. Required Matching Funds/Other							
4. (sum lines 1, 2c & 3)	81,000.00	51,310.00	1,878,218.00	1,884,062.00	186,283.00	1,000,000.00	4,198.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr	40,500.00		1,690,396.00		12,943.60		
6. Cash Received in Current Year	40,500.00	51,310.00		1,884,062.00		700,000.00	
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	81,000.00	51,310.00	1,690,396.00	1,884,062.00	12,943.60	700,000.00	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	77,839.71	49,308.09	1,612,335.88		179,423.87	311,370.11	4,034.22
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			56,569.42		10,479.75	193,269.50	-
Indirects 73x9	3,160.29	2,001.91	63,164.12	-	6,859.13	4,794.89	163.78
Total Expenditures	81,000.00	51,310.00	1,675,500.00	-	186,283.00	316,165.00	4,198.00
9. Donor-Authorized Expenditures	81,000.00	51,310.00	1,675,500.00	-	186,283.00	316,165.00	4,198.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	81,000.00	51,310.00	1,675,500.00	-	186,283.00	316,165.00	4,198.00
12. Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	14,896.00	1,884,062.00	(173,339.40)	383,835.00	(4,198.00)
a. Unearned Revenue	-	-	14,896.00	1,884,062.00	-	383,835.00	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	173,339.40	-	4,198.00
14. 4 minus line 9)	-	-	202,718.00	1,884,062.00	-	683,835.00	-
15. amount here	-	-	202,718.00	1,884,062.00	-	683,835.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	81,000.00	51,310.00	1,675,500.00	-	186,283.00	316,165.00	4,198.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	WORKABILITY	TUPE Grades 6-12	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY	IN-PERSON INSTRUCTION (IPI) GRANT
STATE ID NUMBER (IF ANY)	24463			23181	23181	23181	25560
RESOURCE CODE	6520	6690	7010	7220	7220	7220	7422
REVENUE OBJECT	8590 (0)	8590RP 109 YR 0	8590	8591 (5)	8590 (3)	8591 (4)	8590
LOCAL DESCRIPTION (if any)	Sub Fund 03	RP 109 YR 0	RP 405	RP 405	RP 405	RP 405	FD 01
AWARD							
1. Prior Year Carryover		-	-		-	162,000.00	836,833.47
2. a. Current Year Award	445,725.00	364,041.00	10,119.00	162,000.00	6,652.00		-
b. Other Adjustments						(18,900.00)	
2b)	445,725.00	364,041.00	10,119.00	162,000.00	6,652.00	(18,900.00)	-
3. Required Matching Funds/Other	-				-		
4. (sum lines 1, 2c & 3)	445,725.00	364,041.00	10,119.00	162,000.00	6,652.00	143,100.00	836,833.47
REVENUES							
5. Unearned Revenue Deferred from Prior Yr						81,000.00	836,833.47
6. Cash Received in Current Year		182,020.50	10,119.00	81,000.00	6,652.00	62,100.00	-
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	-	182,020.50	10,119.00	81,000.00	6,652.00	143,100.00	836,833.47
EXPENDITURES							
Total Expenditures (exclude 73x9)	377,584.36	346,270.29	10,119.00		6,392.46	137,755.78	836,833.47
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		-				6,124.66	
Indirects 73x9	15,329.93	14,058.57	-	-	259.54	5,344.22	-
Total Expenditures	392,914.29	360,328.86	10,119.00	-	6,652.00	143,100.00	836,833.47
9. Donor-Authorized Expenditures	392,914.29	360,328.86	10,119.00	-	6,652.00	143,100.00	836,833.47
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	392,914.29	360,328.86	10,119.00	-	6,652.00	143,100.00	836,833.47
12. Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(392,914.29)	(178,308.36)	-	81,000.00	-	-	-
a. Unearned Revenue	-	-	-	81,000.00	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	392,914.29	178,308.36	-	-	-	-	-
14. 4 minus line 9)	52,810.71	3,712.14	-	162,000.00	-	-	-
15. amount here	-	-	-	162,000.00	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	392,914.29	360,328.86	10,119.00	-	6,652.00	143,100.00	836,833.47

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	EARY LITERACY SUPPORT BLOCK	CALNEW	CALNEW	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALIFORNIA STATE PRESCHOOL
STATE ID NUMBER (IF ANY)	10137				10137	10137	CSPP-7409
RESOURCE CODE	7690	7811	7814	7814	7690	7690	6105-0010
REVENUE OBJECT	8590	8590(0)	8590 (3)	8590 (4)	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 01	RP346	RP412	RP413	FD 09/Choices	FD 11	FD 12
AWARD							
1. Prior Year Carryover	-	376,074.88	219,924.00	-	-	-	-
2. a. Current Year Award	20,974,236.00			700,800.00	118,952.00	96,281.00	5,432,081.00
b. Other Adjustments							1,067,032.37
2b)	20,974,236.00	-	-	700,800.00	118,952.00	96,281.00	6,499,113.37
3. Required Matching Funds/Other							
4. (sum lines 1, 2c & 3)	20,974,236.00	376,074.88	219,924.00	700,800.00	118,952.00	96,281.00	6,499,113.37
REVENUES							
5. Unearned Revenue Deferred from Prior Yr		28,425.48					
6. Cash Received in Current Year	20,974,236.00	13,723.03	219,924.00	650,044.00	118,952.00	96,281.00	4,851,671.37
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	20,974,236.00	42,148.51	219,924.00	650,044.00	118,952.00	96,281.00	4,851,671.37
EXPENDITURES							
Total Expenditures (exclude 73x9)	20,974,236.00	338,655.12	211,343.46	630,965.02	118,952.00	96,281.00	3,390,559.57
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							25,711.15
Indirects 73x9	-	13,749.40	8,580.54	25,616.98	-	-	136,612.85
Total Expenditures	20,974,236.00	352,404.52	219,924.00	656,582.00	118,952.00	96,281.00	3,527,172.42
9. Donor-Authorized Expenditures	20,974,236.00	352,404.52	219,924.00	656,582.00	118,952.00	96,281.00	3,527,172.42
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,974,236.00	352,404.52	219,924.00	656,582.00	118,952.00	96,281.00	3,527,172.42
12. Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	(310,256.01)	-	(6,538.00)	-	-	1,324,498.95
a. Unearned Revenue	-	-	-	-	-	-	1,067,032.37
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	257,466.58
c. Accounts Receivable	-	310,256.01	-	6,538.00	-	-	-
14. 4 minus line 9)	-	-	-	44,218.00	-	-	2,971,940.95
15. amount here	-	-	-	-	-	-	1,067,032.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,974,236.00	352,404.52	219,924.00	656,582.00	118,952.00	96,281.00	3,527,172.42

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
STATE ID NUMBER (IF ANY)	10137	10137	
RESOURCE CODE	7690	7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FD 12	FD 21	
AWARD			
1. Prior Year Carryover	-	-	6,329,596.38
2. a. Current Year Award	633,239.00	3,625.00	36,677,155.85
b. Other Adjustments			1,047,464.06
2b)	633,239.00	3,625.00	37,724,619.91
3. Required Matching Funds/Other			1,044,080.70
4. (sum lines 1, 2c & 3)	633,239.00	3,625.00	45,098,296.99
REVENUES			-
5. Unearned Revenue Deferred from Prior Yr			4,809,677.55
6. Cash Received in Current Year	633,239.00	3,625.00	34,182,084.97
7. Contributed Matching Funds	-		899,381.53
8. Total Available (sum lines 5, 6, 7)	633,239.00	3,625.00	39,891,144.05
EXPENDITURES			-
Total Expenditures (exclude 73x9)	633,239.00	3,625.00	35,942,010.20
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			1,335,940.68
Indirects 73x9	-	-	484,255.87
Total Expenditures	633,239.00	3,625.00	36,426,266.07
9. Donor-Authorized Expenditures	633,239.00	3,625.00	35,382,479.87
10. Non-Donor Authorized Expenditures			1,043,786.20
11. Total Expenditures (lines 9 & 10)	633,239.00	3,625.00	36,426,266.07
12. Prior Year Adjustments			-
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	3,609,577.15
a. Unearned Revenue	-	-	5,519,396.05
b. Accounts Payable	0.00	0.00	257,466.58
c. Accounts Receivable	-	-	2,167,285.48
14. 4 minus line 9)	-	-	8,648,360.56
15. amount here	-	-	6,642,711.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	633,239.00	3,625.00	35,382,185.37

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

LOCAL PROGRAM NAME	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	ACTIVE TRANSPORTATION PROGRAM (ATP)	CITRUS HEIGHTS MARIPOSA WORK PLAN	WHITE HOUSE MEDI-CAL	CAIR-SV/CC AFGHAN SUPPORT
RESOURCE CODE	8183	8186	8251	8347	8347	8480	8512
REVENUE OBJECT	8699	8590	8677	8590	8699	8699 (0)	8699
LOCAL DESCRIPTION (if any)	RP 700	RP 700	RP 410	RP 530	RP 530	RP 102/GO 0000	
AWARD							
1. Prior Year Carryover	651,033.68	-	-	159,195.03	17,668.66	93,681.36	180,000.00
2. a. Current Year Award	1,000,000.00	120,000.00	99,999.00				
b. Other Adjustments							
c. Adj. Curr Year Award (sum lines 2a & 2b)	1,000,000.00	120,000.00	99,999.00	-	-	-	-
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c & 3)	1,651,033.68	120,000.00	99,999.00	159,195.03	17,668.66	93,681.36	180,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	562,500.00	79,200.00		-	-		
6. Cash Received in Current Year	337,500.00	37,920.00	99,999.00		5,861.49	-	92,569.30
7. Contributed Matching Funds	-		-		-	-	-
8. Total Available (sum lines 5, 6, 7)	900,000.00	117,120.00	99,999.00	-	5,861.49	-	92,569.30
EXPENDITURES							
Total Expenditures (exclude 73x9)	511,250.27	46,127.23	96,097.46	131,054.73	9,802.93		172,977.13
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9	20,756.76	1,872.77	3,901.54	5,320.82	398.00	-	7,022.87
Total Expenditures	532,007.03	48,000.00	99,999.00	136,375.55	10,200.93	-	180,000.00
9. Donor-Authorized Expenditures	532,007.03	48,000.00	99,999.00	136,375.55	10,200.93	-	180,000.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	532,007.03	48,000.00	99,999.00	136,375.55	10,200.93	-	180,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-		-	-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	367,992.97	69,120.00	-	(136,375.55)	(4,339.44)	-	(87,430.70)
a. Unearned Revenue	367,992.97	69,120.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	136,375.55	4,339.44	0.00	87,430.70
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,119,026.65	72,000.00	-	22,819.48	7,467.73	93,681.36	-
15. If carryover is allowed, enter line 14 amount here	1,119,026.65	72,000.00	-	159,195.03	17,668.66	93,681.36	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	532,007.03	48,000.00	99,999.00	136,375.55	10,200.93	-	180,000.00

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

LOCAL PROGRAM NAME	READINESS FAMILY ENGANGEMENT	TOTAL
RESOURCE CODE	8348	
REVENUE OBJECT	8590 (5)	
LOCAL DESCRIPTION (if any)	FD 12	
AWARD		
1. Prior Year Carryover	-	1,101,578.73
2. a. Current Year Award	425,119.00	1,645,118.00
b. Other Adjustments		-
c. Adj. Curr Year Award (sum lines 2a & 2b)	425,119.00	1,645,118.00
3. Required Matching Funds/Other	14,739.65	14,739.65
4. Total Available Award (sum lines 1c, 2c & 3)	439,858.65	2,761,436.38
REVENUES		-
5. Unearned Revenue Deferred from Prior Year		641,700.00
6. Cash Received in Current Year	284,357.57	858,207.36
7. Contributed Matching Funds	14,739.65	14,739.65
8. Total Available (sum lines 5, 6, 7)	299,097.22	1,514,647.01
EXPENDITURES		-
Total Expenditures (exclude 73x9)	382,475.51	1,349,785.26
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		-
Indirects 73x9	15,528.51	54,801.27
Total Expenditures	398,004.02	1,404,586.53
9. Donor-Authorized Expenditures	398,004.02	1,404,586.53
10. Non-Donor Authorized Expenditures		-
11. Total Expenditures (lines 9 & 10)	398,004.02	1,404,586.53
12. Amounts Included in Line 6 above for Prior Year Adjustment		-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(98,906.80)	110,060.48
a. Unearned Revenue	-	437,112.97
b. Accounts Payable	0.00	-
c. Accounts Receivable	98,906.80	327,052.49
14. Unused Grant Award Calculation (Line 4 minus line 9)	41,854.63	1,356,849.85
15. If carryover is allowed, enter line 14 amount here	-	1,461,571.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	383,264.37	1,389,846.88

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

34 67447 0000000
Form CAT
E8DDFFPNP(2023-24)

FEDERAL PROGRAM NAME	CRRSA	ARP-CSPP	ARPA STABLZN	CCFP	CHILD NUTRITION	CHILD NUTRITION
FEDERAL CATALOG NUMBER	93.600	93.575		10.558	10.553 / 10.555	
RESOURCE CODE	5058	5059	5162	5320	5310	5312
REVENUE OBJECT	8290	8290		8220/8520	822x/8520/86xx	822x/8520/86xx
LOCAL DESCRIPTION (if any)	FD 12 Goal 0010 & 0001	FD 12	FD 12	FD 12	FD 13	FD 13
AWARD						
1. Prior Year Restricted Ending Balance	3,784.06	364,200.00	-	225,003.36	12,627,311.07	1,656.05
2. a. Current Year Award	356,890.96		237,042.00	726,942.83	24,484,475.89	
b. Other Adjustments				-		
c. Adj. Curr Year Award (sum lines 2a and 2b)	356,890.96	-	237,042.00	726,942.83	24,484,475.89	-
3. Required Matching Funds/Other					2,601,183.03	
4. (sum lines 1,2c, & 3)	360,675.02	364,200.00	237,042.00	951,946.19	39,712,969.99	1,656.05
REVENUES						
5. Cash Received in Current Year	21,844.73		237,042.00	616,829.19	17,973,559.99	
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	335,046.23	-	-	110,113.64	6,510,915.90	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	335,046.23	-	-	110,113.64	6,510,915.90	-
8. Contributed Matching Funds	-	-	-		2,601,183.03	-
9. (sum of lines 5,7c, & 8)	356,890.96	-	237,042.00	726,942.83	27,085,658.92	-
EXPENDITURES						
Total Expenditures (exclude 73x9)	356,890.96	-	3,067.62	741,881.60	21,624,922.09	1,591.44
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp				633,025.56	9,198,690.62	
Indirects 73x9	-	-	-	4,419.56	504,505.00	64.61
(row 22 plus row 24)	356,890.96	-	3,067.62	746,301.16	22,129,427.09	1,656.05
10. Donor-Authorized Expenditures	356,890.96	-	3,067.62	746,301.16	22,129,427.09	1,656.05
11. Non-Donor Authorized Expenditures						
12. (Line 10 plus Line 11)	356,890.96	-	3,067.62	746,301.16	22,129,427.09	1,656.05
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	3,784.06	364,200.00	233,974.38	205,645.03	17,583,542.90	-

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

34 67447 0000000
Form CAT
E8DDFFPNP(2023-24)

FEDERAL PROGRAM NAME	COVID ECR	SCA	TOTALS
FEDERAL CATALOG NUMBER	10.555	10.555	
RESOURCE CODE	5465	5466	
REVENUE OBJECT	8220	8220	
LOCAL DESCRIPTION (if any)	FD 13	FD 13	
AWARD			
1. Prior Year Restricted Ending Balance	742,660.05	-	13,964,614.59
2. a. Current Year Award		2,351,996.28	28,157,347.96
b. Other Adjustments			-
c. Adj. Curr Year Award (sum lines 2a and 2b)	-	2,351,996.28	28,157,347.96
3. Required Matching Funds/Other			2,601,183.03
4. (sum lines 1,2c, & 3)	742,660.05	2,351,996.28	44,723,145.58
REVENUES			
5. Cash Received in Current Year			18,849,275.91
6. Amounts Included in Line 5 for Prior Year Adjustments			-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	2,351,996.28	9,308,072.05
b. Noncurrent Accounts Receivable			-
c. Current Accounts Receivable (line 7a minus line 7b)	-	2,351,996.28	9,308,072.05
8. Contributed Matching Funds	-	-	2,601,183.03
9. (sum of lines 5,7c, & 8)	-	2,351,996.28	30,758,530.99
EXPENDITURES			-
Total Expenditures (exclude 73x9)	733,918.83	1,126,823.09	24,589,095.63
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	583,468.42	1,126,823.09	11,542,007.69
Indirects 73x9	6,108.29	-	515,097.46
(row 22 plus row 24)	740,027.12	1,126,823.09	25,104,193.09
10. Donor-Authorized Expenditures	740,027.12	1,126,823.09	25,104,193.09
11. Non-Donor Authorized Expenditures			-
12. (Line 10 plus Line 11)	740,027.12	1,126,823.09	25,104,193.09
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,632.93	1,225,173.19	19,618,952.49

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	TRANSPORTATION	LCFF Supplemental	LCFF SUPPLMTAL CO	LCFF SUPP CONCENTRATON	LOTTERY	EDUCATION PROTECTION ACCOUNT	EXPANDED LEARNING OPPORTUNITIES	LITERACY COACHES & READING SPECIALISTS
RESOURCE CODE	0704	0710	0711	0712	1100	1400	2600	6211
REVENUE OBJECT	8091/8689/8982	8980	8980	8091	8560	8012	8590	8590
LOCAL DESCRIPTION (if any)	RP 211 & 242				RP 502			
AWARD								
1. Prior Year Restricted								
Ending Balance	(1,027.00)	11,496,248.66	2,848,515.19	-	-	-	19,531,455.48	-
2. a. Current Year Award	3,229,825.00				7,522,540.60	56,100,753.00	18,096,653.00	1,845,625.00
b. Other Adjustments		241.30	-					3,084.60
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	3,229,825.00	241.30	-	-	7,522,540.60	56,100,753.00	18,099,737.60	1,845,625.00
3. Required Matching Funds/Other	11,018,610.01	46,308,859.00		8,445,982.00	(3,765,641.22)		193,889.53	
4. Total Available Award								
(sum lines 1, 2c, & 3)	14,247,408.01	57,805,348.96	2,848,515.19	8,445,982.00	3,756,899.38	56,100,753.00	37,825,082.61	1,845,625.00
REVENUES								
5. Cash Received in Current Year	950,934.00	241.30	-		6,591,360.35	56,100,753.00	18,099,737.60	1,845,625.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	2,278,891.00	-	-	-	931,180.25	-	26,660.98	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	2,278,891.00	-	-	-	931,180.25	-	26,660.98	-
8. Contributed Matching Funds	11,018,610.01	46,308,859.00	-	8,445,982.00	(3,765,641.22)	-	167,228.55	-
9. Total Available								
(sum of lines 5, 7c, & 8)	14,248,435.01	46,309,100.30	-	8,445,982.00	3,756,899.38	56,100,753.00	18,293,627.13	1,845,625.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	14,247,408.01	41,769,303.94	941,316.38	1,681,210.86	3,756,899.38	56,100,753.00	12,321,918.81	25,298.25
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp		74,322.40					6,755,959.89	
Indirects 73x9	-	1,692,816.25	38,217.45	68,257.16	-	-	225,977.93	1,027.11
Total Expenditures (row 28 plus row 30)	14,247,408.01	43,462,120.19	979,533.83	1,749,468.02	3,756,899.38	56,100,753.00	12,547,896.74	26,325.36
10. Donor-Authorized Expenditures	14,247,408.01	43,462,120.19	979,533.83	1,749,468.02	3,756,899.38	56,100,753.00	12,547,896.74	26,325.36
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	14,247,408.01	43,462,120.19	979,533.83	1,749,468.02	3,756,899.38	56,100,753.00	12,547,896.74	26,325.36
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	-	14,343,228.77	1,868,981.36	6,696,513.98	(0.00)	-	25,277,185.87	1,819,299.64

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT	ANTIBIAS EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	Art, Music and Instructional Materials Discretionary Block Grant
RESOURCE CODE	6266	6300	6318	6500	6537	6546	6547	6762
REVENUE OBJECT	8590	8560	8590	8311	8590	8590 (2)	8590	8590
LOCAL DESCRIPTION (if any)			RP 505	Sub Fund 03		Sub Fund 03		
AWARD								
1. Prior Year Restricted								
Ending Balance	7,947,123.22	1,278,288.32	-		75,913.04	336,986.89	2,204,923.92	21,371,238.00
2. a. Current Year Award		3,599,823.46	200,000.00	43,296,051.64		2,841,018.00	2,343,822.00	453,586.00
b. Other Adjustments								
c. Adj Curr Yr Award						-		
(sum lines 2a & 2b)	-	3,599,823.46	200,000.00	43,296,051.64	-	2,841,018.00	2,343,822.00	453,586.00
3. Required Matching Funds/Other		328,289.98		42,920,385.83		202,770.00		
4. Total Available Award				-				
(sum lines 1, 2c, & 3)	7,947,123.22	5,206,401.76	200,000.00	86,216,437.47	75,913.04	3,380,774.89	4,548,745.92	21,824,824.00
REVENUES								
5. Cash Received in Current Year	-	2,582,253.17	100,000.00	42,639,027.07		2,838,730.00	2,343,822.00	453,586.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	-	1,017,570.29	100,000.00	657,024.57	-	2,288.00	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	1,017,570.29	100,000.00	657,024.57	-	2,288.00	-	-
8. Contributed Matching Funds	-	328,289.98	-	42,920,385.83	-	202,770.00	-	-
9. Total Available								
(sum of lines 5, 7c, & 8)	-	3,928,113.44	200,000.00	86,216,437.47	-	3,043,788.00	2,343,822.00	453,586.00
EXPENDITURES								
Total Expenditures (exclude 73x9)	1,679,593.16	5,206,401.76	-	83,588,190.09	75,913.04	2,975,386.85	2,590,125.92	
Ob 47xx, 51xx,6xxxx,7xxxx (Excl 73x9) Ex:			-	18,853,032.84	75,913.04		149,485.83	
Indirects 73x9	68,191.48	-	-	2,628,247.38	-	120,800.71	99,089.99	-
Total Expenditures (row 28 plus row 30)	1,747,784.64	5,206,401.76	-	86,216,437.47	75,913.04	3,096,187.56	2,689,215.91	-
10. Donor-Authorized Expenditures	1,747,784.64	5,206,401.76	-	86,216,437.47	75,913.04	3,096,187.56	2,689,215.91	-
11. Non-Donor Authorized Expenditures						-		
12. Total Expenditures (Line 10 plus Line 11)	1,747,784.64	5,206,401.76	-	86,216,437.47	75,913.04	3,096,187.56	2,689,215.91	-
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	6,199,338.58	-	200,000.00	-	-	284,587.33	1,859,530.01	21,824,824.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	ARTS & MUSIC IN SCHOOLS PROP 28	KITCHEN INFRASTRUCTURE AND TRAINING - INFRASTRUCTURE UPGRADE FUNDS	KITCHEN INFRASTRUCTURE AND TRAINING - FOOD SERVICE STAFF TRAINING	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT	SCHOOL FOOD BEST PRACTICES	LEARNING COMM FOR SCHOOL SUCCESS	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT
RESOURCE CODE	6770	7028	7029	7032	7033	7085	7085	7311
REVENUE OBJECT	8590	8520	8520	8520		8590 (7)	8590 (0)	8590
LOCAL DESCRIPTION (if any)						RP 102	RP 102	RP 219
AWARD								
1. Prior Year Restricted								
Ending Balance	-	438.65	44,042.95	3,499,071.00	-	-	187,027.22	193,257.03
2. a. Current Year Award	5,923,697.00			123,314.00	759,827.02	2,000,000.00	-	
b. Other Adjustments						-	-	
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	5,923,697.00	-	-	123,314.00	759,827.02	2,000,000.00	-	-
3. Required Matching Funds/Other								
4. Total Available Award								
(sum lines 1, 2c, & 3)	5,923,697.00	438.65	44,042.95	3,622,385.00	759,827.02	2,000,000.00	187,027.22	193,257.03
REVENUES								
5. Cash Received in Current Year	5,923,697.00			123,314.00		1,400,000.00	-	
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	-	-	-	-	759,827.02	600,000.00	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	-	-	-	759,827.02	600,000.00	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-	-
9. Total Available								
(sum of lines 5, 7c, & 8)	5,923,697.00	-	-	123,314.00	759,827.02	2,000,000.00	-	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	648,164.05	438.65	39,820.50	-	-	347,272.20	179,730.18	2,509.09
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp								
Indirects 73x9	6,481.64	-	-	-	-	14,099.25	7,297.04	-
Total Expenditures (row 28 plus row 30)	654,645.69	438.65	39,820.50	-	-	361,371.45	187,027.22	2,509.09
10. Donor-Authorized Expenditures	654,645.69	438.65	39,820.50	-	-	361,371.45	187,027.22	2,509.09
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	654,645.69	438.65	39,820.50	-	-	361,371.45	187,027.22	2,509.09
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	5,269,051.31	-	4,222.45	3,622,385.00	759,827.02	1,638,628.55	-	190,747.94

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	LCFF EQUITY MULTIPLIER	A-G ACCESS / SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT
RESOURCE CODE	7399	7412	7413	7435	7813	0308	1100	1400
REVENUE OBJECT	8590	8590	8590	8590	8590	8980	8560	8012
LOCAL DESCRIPTION (if any)		FD 01	FD 01	FD 01	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted								
Ending Balance	-	999,688.75	401,505.41	34,703,531.00	309,964.62	269,510.15	-	-
2. a. Current Year Award	6,889,335.00			2,584,604.00		2,906,101.00	58,295.57	467,595.00
b. Other Adjustments						42,733.10		
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	6,889,335.00	-	-	2,584,604.00	-	2,948,834.10	58,295.57	467,595.00
3. Required Matching Funds/Other						(131,641.63)		
4. Total Available Award								
(sum lines 1, 2c, & 3)	6,889,335.00	999,688.75	401,505.41	37,288,135.00	309,964.62	3,086,702.62	58,295.57	467,595.00
REVENUES								
5. Cash Received in Current Year	6,889,335.00			2,584,604.00		2,752,571.20	43,873.42	
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	-	-	-	-	-	196,262.90	14,422.15	467,595.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	-	-	-	-	196,262.90	14,422.15	467,595.00
8. Contributed Matching Funds	-	-	-	-	-	(131,641.63)	-	-
9. Total Available								
(sum of lines 5, 7c, & 8)	6,889,335.00	-	-	2,584,604.00	-	2,817,192.47	58,295.57	467,595.00
EXPENDITURES								
Total Expenditures (exclude 73x9)		583,144.10	219,230.65		71,419.75	2,473,416.90	58,295.57	467,595.00
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp								
Indirects 73x9	-	23,675.65	8,900.76	-	2,899.64	-	-	-
Total Expenditures (row 2 plus row 30)	-	606,819.75	228,131.41	-	74,319.39	2,473,416.90	58,295.57	467,595.00
10. Donor-Authorized Expenditures	-	606,819.75	228,131.41	-	74,319.39	2,473,416.90	58,295.57	467,595.00
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	-	606,819.75	228,131.41	-	74,319.39	2,473,416.90	58,295.57	467,595.00
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	6,889,335.00	392,869.00	173,374.00	37,288,135.00	235,645.23	613,285.72	-	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	EDUCATOR EFFECTIVENESS	LOTTERY – INST. MAT	SPECIAL EDUCATION	STATE MENTAL HEALTH SPED	ARt Music & Inst Mats Block	ARTS & MUSIC IN SCHOOLS PROP 28	A_G Access	A-G Learning Loss Mitigation
RESOURCE CODE	6266	6300	6500	6546	6762	6770	7412	7413
REVENUE OBJECT	8590	8560	8311	8590	8590		8590	8590
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 09 CHOICES	FD09 SF8 CHOICES	FD09	FD09 SF8 CHOICES	FD09	FD 09 CHOICES	FD 09 CHOICES
AWARD								
1. Prior Year Restricted								
Ending Balance	46,464.42	63,431.99	-	-	131,318.33	-	18,303.06	7,853.00
2. a. Current Year Award		30,083.78	154,408.00	20,956.00	2,794.00	33,155.00		
b. Other Adjustments								
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	-	30,083.78	154,408.00	20,956.00	2,794.00	33,155.00	-	-
3. Required Matching Funds/Other			131,641.63	(20,956.00)			-	-
4. Total Available Award								
(sum lines 1, 2c, & 3)	46,464.42	93,515.77	286,049.63	-	134,112.33	33,155.00	18,303.06	7,853.00
REVENUES								
5. Cash Received in Current Year		19,471.73	141,739.91		2,794.00	33,155.00		
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	-	10,612.05	12,668.09	20,956.00	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	10,612.05	12,668.09	20,956.00	-	-	-	-
8. Contributed Matching Funds	-	-	131,641.63	(20,956.00)			-	-
9. Total Available								
(sum of lines 5, 7c, & 8)	-	30,083.78	286,049.63	-	2,794.00	33,155.00	-	-
EXPENDITURES								
Total Expenditures (exclude 73x9)	12,641.40	34,260.44	286,049.63		10,200.00	1,349.28	549.06	
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp	3,000.00							
Indirects 73x9	391.44	-	-	-	414.12	13.49	22.29	-
Total Expenditures (row 28 plus row 30)	13,032.84	34,260.44	286,049.63	-	10,614.12	1,362.77	571.35	-
10. Donor-Authorized Expenditures	13,032.84	34,260.44	286,049.63	-	10,614.12	1,362.77	571.35	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	13,032.84	34,260.44	286,049.63	-	10,614.12	1,362.77	571.35	-
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	33,431.58	59,255.33	-	-	123,498.21	31,792.23	17,731.71	7,853.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	ELO	Learning Rec Emerg Block Grant	Ethnic Studies	SPECIAL EDUCATION	ADULT ED APPRENTICE SHIP	CALWORKS	English Language Learner Healthcare Pathways Grant	ADULT ED BLOCK GRANT/CAEP
RESOURCE CODE	7425	7435	7813	6500	0100	6371	7810	6391
REVENUE OBJECT		8590	8590	8311	8311	8590	8590 (0)	8590 (4)
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 10	FD 11	FD 11	FD 11	FD 11 YR 4
AWARD								
1. Prior Year Restricted								
Ending Balance	102,857.00	169,200.73	3,680.14	-	0.00	1,023,440.93		0.00
2. a. Current Year Award		12,982.00		6,274,960.00	1,297,908.00	660,604.00	152,241.00	2,122,159.00
b. Other Adjustments								
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	-	12,982.00	-	6,274,960.00	1,297,908.00	660,604.00	152,241.00	2,122,159.00
3. Required Matching Funds/Other	(102,857.00)		-					
4. Total Available Award								
(sum lines 1, 2c, & 3)	-	182,182.73	3,680.14	6,274,960.00	1,297,908.00	1,684,044.93	152,241.00	2,122,159.00
REVENUES								
5. Cash Received in Current Year	-	12,982.00		5,640,915.93	1,297,908.00	306,152.00	115,703.28	1,768,465.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	-	-		634,044.07	-	354,452.00	36,537.72	353,694.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable								
Line 7a minus line 7b	-	-		634,044.07	-	354,452.00	36,537.72	353,694.00
8. Contributed Matching Funds	(102,857.00)							
9. Total Available								
(sum of lines 5, 7c, & 8)	(102,857.00)	12,982.00	-	6,274,960.00	1,297,908.00	660,604.00	152,241.00	2,122,159.00
EXPENDITURES								
Total Expenditures (exclude 73x9)		14,367.24		6,274,960.00	1,297,908.00	446,652.35	8,168.36	2,045,775.75
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp				-		-		164,415.00
Indirects 73x9	-	583.31	-	-	-	-	331.64	76,383.25
Total Expenditures (row 28 plus row 30)	-	14,950.55	-	6,274,960.00	1,297,908.00	446,652.35	8,500.00	2,122,159.00
10. Donor-Authorized Expenditures	-	14,950.55	-	6,274,960.00	1,297,908.00	446,652.35	8,500.00	2,122,159.00
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	-	14,950.55	-	6,274,960.00	1,297,908.00	446,652.35	8,500.00	2,122,159.00
RESTRICTED ENDING BALANCE								
13. Current Year								
(line 4 minus line 10)	-	167,232.18	3,680.14	-	-	1,237,392.58	143,741.00	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

STATE PROGRAM NAME	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	CSPP ONE-TIME COST OF CARE	CSPP ONE-TIME	STATE SCHOOL FACILITIES PROJECT	TOTAL
RESOURCE CODE	6129	6130	7810	7816	7710	
REVENUE OBJECT	8996	8996			8545	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 12	FD 35	
AWARD						
1. Prior Year Restricted						
Ending Balance	225,865.63	231,060.73	-	-	-	109,721,178.46
2. a. Current Year Award			628,740.00	128,398.00	319,428.00	173,081,283.07
b. Other Adjustments						46,059.00
c. Adj Curr Yr Award	-				-	-
(sum lines 2a & 2b)	-	-	628,740.00	128,398.00	319,428.00	173,127,342.07
3. Required Matching Funds/Other	21,501.22	371,083.93				105,921,917.28
4. Total Available Award						-
(sum lines 1, 2c, & 3)	247,366.85	602,144.66	628,740.00	128,398.00	319,428.00	388,770,437.81
REVENUES						
5. Cash Received in Current Year			628,740.00	128,398.00		164,359,888.96
6. Amounts included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable						-
(line 2c minus lines 5 & 6)	-	-	-	-	319,428.00	8,794,114.09
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable						-
Line 7a minus line 7b	-	-	-	-	319,428.00	8,794,114.09
8. Contributed Matching Funds	21,501.22	371,083.93	-	-	-	105,895,256.30
9. Total Available						-
(sum of lines 5, 7c, & 8)	21,501.22	371,083.93	628,740.00	128,398.00	319,428.00	279,049,259.35
EXPENDITURES						-
Total Expenditures (exclude 73x9)					319,428.00	242,803,065.60
Ob 47xx, 51xx,6xxxx,7xxx (Excl 73x9) Ex:						26,076,129.00
Indirects 73x9	-	-	-	-	-	5,084,118.98
Total Expenditures (row 28 plus row 30)	-	-	-	-	319,428.00	247,887,184.58
10. Donor-Authorized Expenditures	-	-	-	-	319,428.00	247,887,184.58
11. Non-Donor Authorized Expenditures						-
12. Total Expenditures (Line 10 plus Line 11)	-	-	-	-	319,428.00	247,887,184.58
RESTRICTED ENDING BALANCE						-
13. Current Year						-
(line 4 minus line 10)	247,366.85	602,144.66	628,740.00	128,398.00	-	140,883,253.23

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	One-Time Funds	ERP	Committed Funds	ROC/P APPORTIONMEN T	Strategic Plan	SJTA	BUS GRANT	ONGOING AND MAJOR MAINTENANCE
RESOURCE CODE	0001	0002	0003	0029	0030	8134	8142	8150
REVENUE OBJECT				8782		8699	8699	8984
LOCAL DESCRIPTION (if any)				RP 405	RP 030		LOC 204	RP 212
AWARD								
1. Prior Year Restricted								
Ending Balance		655,476.73	32,660,232.87	-	-	-	250.00	6,171,233.47
2. a. Current Year Award						137,760.29		
b. Other Adjustments								
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	-	137,760.29	-	35,096.87
3. Required Matching Funds/Other	1,686,916.53	426,764.00	(1,235,536.24)	1,607,091.00	704,304.00	63,254.32		17,110,391.67
4. Total Available Award (sum lines 1, 2c, &3)	1,686,916.53	1,082,240.73	31,424,696.63	1,607,091.00	704,304.00	201,014.61	250.00	23,316,722.01
REVENUES								
5. Cash Received in Current Year			0.00		0.00		0.00	35,096.87
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	137,760.29	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	137,760.29	-	-
8. Contributed Matching Funds	1,686,916.53	426,764.00	(1,235,536.24)	1,607,091.00	704,304.00	63,254.32	-	17,110,391.67
9. Total Available (sum of lines 5, 7c, & 8)	1,686,916.53	426,764.00	(1,235,536.24)	1,607,091.00	704,304.00	201,014.61	-	17,145,488.54
EXPENDITURES								
Total Expenditures (exclude 73x9)	1,686,916.53	375,748.12		1,607,091.00	93,855.19	195,639.76	0.00	17,766,694.09
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								2,217,140.21
Indirects 73x9	-	-	-	-	-	5,374.85	-	631,311.89
Total Expenditures (row 22 plus row 24)	1,686,916.53	375,748.12	-	1,607,091.00	93,855.19	201,014.61	-	18,398,005.98
10. Donor-Authorized Expenditures	1,686,916.53	375,748.12	-	1,607,091.00	93,855.19	201,014.61	-	18,398,005.98
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	1,686,916.53	375,748.12	-	1,607,091.00	93,855.19	201,014.61	-	18,398,005.98
RESTRICTED ENDING BALANCE								
13. Current Year (Line 4 minus Line 10)	-	706,492.61	31,424,696.63	-	610,448.81	-	250.00	4,918,716.03

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINTHERS	ALDAR RESIDENCY PROGRAM MATCH	COMPUTER REPLACEMENT PROGRAM	COUNSELING CENTER FEES	DONATIONS
RESOURCE CODE	8154	8155	8170	8185	8200	8208	8220
REVENUE OBJECT	8699	8699	8689	8699	8983	8699	8699
LOCAL DESCRIPTION (if any)		RP 009/105	RP 301	RP 700	RP 252	RP 102	
AWARD							
1. Prior Year Restricted							
Ending Balance	-	3,262.13	54,882.97	-		2,137.16	2,184,440.39
2. a. Current Year Award	140,663.61		390,566.49	102,000.00			1,341,628.63
b. Other Adjustments							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	140,663.61	-	390,566.49	102,000.00	-	-	1,341,628.63
3. Required Matching Funds/Other	91,685.79						(500.00)
4. Total Available Award (sum lines 1, 2c, &3)	232,349.40	3,262.13	445,449.46	102,000.00	-	2,137.16	3,525,569.02
REVENUES							
5. Cash Received in Current Year	140,663.61	0.00	390,566.49	102,000.00			1,341,516.59
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	112.04
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	112.04
8. Contributed Matching Funds	91,685.79	-	-	-	(47,125.00)	-	(500.00)
9. Total Available (sum of lines 5, 7c, & 8)	232,349.40	-	390,566.49	102,000.00	(47,125.00)	-	1,341,128.63
EXPENDITURES							
Total Expenditures (exclude 73x9)	232,349.40	958.26	276,171.81	98,020.37	(47,125.00)	423.00	1,279,857.98
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			1,938.03		(47,125.00)		
Indirects 73x9	-	-	11,133.89	3,979.63	-	-	-
Total Expenditures (row 22 plus row 24)	232,349.40	958.26	287,305.70	102,000.00	(47,125.00)	423.00	1,279,857.98
10. Donor-Authorized Expenditures	232,349.40	958.26	287,305.70	102,000.00	-	423.00	1,279,857.98
11. Non-Donor Authorized Expenditures					(47,125.00)		
12. Total Expenditures (Line 10 plus Line 11)	232,349.40	958.26	287,305.70	102,000.00	(47,125.00)	423.00	1,279,857.98
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	(0.00)	2,303.87	158,143.76	-	-	1,714.16	2,245,711.04

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	E-RATE	FUTURE FORWARD	FEE BASED-SUMMER ATHLETICS	FEE BASED T & L COPIER	FEE BASED BRIDGES	One-Time Funds	FEE BASED-SPORTS SCHOOL
RESOURCE CODE	8234	8235	8236	8237	8239	8240	8241
REVENUE OBJECT	8699	8699	8699	8699	8689	8699	8689
LOCAL DESCRIPTION (if any)	RP 252	LOC 201	RP 515	RP 100	RP 570	LOC 209	RP 516
AWARD							
1. Prior Year Restricted							
Ending Balance	1,396,918.96	79.80	34,002.00	53,660.51	779,817.00	-	9,114.87
2. a. Current Year Award			0.00	0.00	213,995.53	102.00	11,515.00
b. Other Adjustments					530.26		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	217,482.09	102.00	11,515.00
3. Required Matching Funds/Other	(1,031,721.74)				121,028.41		
4. Total Available Award (sum lines 1, 2c, &3)	365,197.22	79.80	34,002.00	53,660.51	1,118,327.50	102.00	20,629.87
REVENUES							
5. Cash Received in Current Year		0.00	0.00	0.00	214,525.79	102.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	2,956.30	-	11,515.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	2,956.30	-	11,515.00
8. Contributed Matching Funds	(1,031,721.74)	-	-	-	121,028.41		-
9. Total Available (sum of lines 5, 7c, & 8)	(1,031,721.74)	-	-	-	338,510.50	102.00	11,515.00
EXPENDITURES							
Total Expenditures (exclude 73x9)	365,197.22	0.00	34,002.00	21,348.30	217,556.77	0.00	9,859.28
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					2,956.30		
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	365,197.22	-	34,002.00	21,348.30	217,556.77	-	9,859.28
10. Donor-Authorized Expenditures	365,197.22	-	34,002.00	21,348.30	217,556.77	-	9,859.28
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	365,197.22	-	34,002.00	21,348.30	217,556.77	-	9,859.28
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	-	79.80	-	32,312.21	900,770.73	102.00	10,770.59

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	USE OF FACILITIES	FEE BASED TEXT BOOKS	GARDEN GRANT	GRIEF - SENSITIVE SCHOOL	INFOSYS FOUNDATION GRANT	International Baccalaureate	INNOVATIVE LEARNING SJEF
RESOURCE CODE	8249	8250	8254	8260	8283	8286	8291
REVENUE OBJECT		8689	8699		8699	8983	8699
LOCAL DESCRIPTION (if any)	RP 205	RP 231		RP 101	LOC 159	LOC 064	
AWARD							
1. Prior Year Restricted							
Ending Balance	576,466.05	68,919.46	1,120.62	500.00	802.00	33,632.00	33,416.67
2. a. Current Year Award	414,060.07	6,057.97			0.00		
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	414,060.07	6,057.97	-	-	-	-	-
3. Required Matching Funds/Other							(33,416.67)
4. Total Available Award (sum lines 1, 2c, &3)	990,526.12	74,977.43	1,120.62	500.00	802.00	33,632.00	-
REVENUES							
5. Cash Received in Current Year	414,060.07	6,057.97	0.00	0.00	0.00		0.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	(33,416.67)
9. Total Available (sum of lines 5, 7c, & 8)	414,060.07	6,057.97	-	-	-	-	(33,416.67)
EXPENDITURES							
Total Expenditures (exclude 73x9)	286,019.22	8,436.11	0.00	0.00	802.00		0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	286,019.22	8,436.11	-	-	802.00	-	-
10. Donor-Authorized Expenditures	286,019.22	8,436.11	-	-	802.00	-	-
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	286,019.22	8,436.11	-	-	802.00	-	-
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	704,506.90	66,541.32	1,120.62	500.00	-	33,632.00	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	INTEL FOUNDATION GRANT	IMF RESERVE	KAISER MENTAL HEALTH	KIWANIS GRANT	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	NATIONAL SOCIETY OF SCHOLARS
RESOURCE CODE	8293	8297	8299	8301	8310	8311	8315
REVENUE OBJECT	8699	8983	8699	8699	8699	8677	8699
LOCAL DESCRIPTION (if any)		RP 700	RP102	RP 703	RP 103	RP 109 Yr 0	LOC 205
AWARD							
1. Prior Year Restricted							
Ending Balance	168,061.61	6,583,188.17	22,553.83	10,971.00	1,434,834.28		8.20
2. a. Current Year Award	57,955.72	0.00	0.00		883,124.41	17,885.00	
b. Other Adjustments		918.16	0.00				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	57,955.72	918.16	-	-	883,124.41	17,885.00	-
3. Required Matching Funds/Other			0.00				
4. Total Available Award (sum lines 1, 2c, &3)	226,017.33	6,584,106.33	22,553.83	10,971.00	2,317,958.69	17,885.00	8.20
REVENUES							
5. Cash Received in Current Year	57,955.72		0.00		883,124.41	0.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments			0.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	918.16	-	-	-	17,885.00	-
b. Noncurrent Accounts Receivable			0.00				
c. Current Accounts Receivable (Line 7a minus line 7b)	-	918.16	-	-	-	17,885.00	-
8. Contributed Matching Funds	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	57,955.72	918.16	-	-	883,124.41	17,885.00	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	58,684.58	650,252.96	(4.56)	0.00	854,889.62	17,110.61	8.20
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			0.00		10,000.00	0.00	
Indirects 73x9	-	-	-	-	-	694.69	-
Total Expenditures (row 22 plus row 24)	58,684.58	650,252.96	(4.56)	-	854,889.62	17,805.30	8.20
10. Donor-Authorized Expenditures	58,684.58	650,252.96	(4.56)	-	854,889.62	17,805.30	8.20
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	58,684.58	650,252.96	(4.56)	-	854,889.62	17,805.30	8.20
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	167,332.75	5,933,853.37	22,558.39	10,971.00	1,463,069.07	79.70	-

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	MTSS	PROF. DEV SUPPORT & IMPLEMENTATION	RALEY'S MINI GRANT	ROTARY CLUB	SCANNING INDEXING RECORDS	STIPENDS-ATHLETIC BOOSTER	STUDENT BUSINESS
RESOURCE CODE	8318	8331	8335	8341	8356	8400	8424
REVENUE OBJECT	8983	8983		8699	8983	8699	8699
LOCAL DESCRIPTION (if any)	RP 620	RP 700	LOC 111	LOC 171	RP 231	VARIOUS	Various HS
AWARD							
1. Prior Year Restricted							
Ending Balance	1,425,318.28	359,282.66	-	520.00	300,000.00	25,529.31	15,015.50
2. a. Current Year Award			1,500.00			210,642.56	
b. Other Adjustments		400.00					180.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	400.00	1,500.00	-	-	210,642.56	180.00
3. Required Matching Funds/Other	(1,213,533.10)						500.00
4. Total Available Award (sum lines 1, 2c, &3)	211,785.18	359,682.66	1,500.00	520.00	300,000.00	236,171.87	15,695.50
REVENUES							
5. Cash Received in Current Year		400.00	1,500.00	0.00			180.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	210,642.56	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	210,642.56	-
8. Contributed Matching Funds	(1,213,533.10)	-	-	-	-	-	500.00
9. Total Available (sum of lines 5, 7c, & 8)	(1,213,533.10)	400.00	1,500.00	-	-	210,642.56	680.00
EXPENDITURES							
Total Expenditures (exclude 73x9)	211,785.18	5,678.93	1,352.72	0.00		205,375.65	2,838.48
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	211,785.18	5,678.93	1,352.72	-	-	205,375.65	2,838.48
10. Donor-Authorized Expenditures	211,785.18	5,678.93	1,352.72	-	-	205,375.65	2,838.48
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	211,785.18	5,678.93	1,352.72	-	-	205,375.65	2,838.48
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	(0.00)	354,003.73	147.28	520.00	300,000.00	30,796.22	12,857.02

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	STRATEGIC PLAN	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION	TELE-CONNECT	SYSTEM REPLACEMENT	VICTIM WITNESS PROGRAM
RESOURCE CODE	8426	8427	8433	8438	8442	8444	8456
REVENUE OBJECT			8983	8699	8699	8983	8699
LOCAL DESCRIPTION (if any)	RP 030	RP 304	RP 708	RP 105	RP 252	RP 252	RP 114
AWARD							
1. Prior Year Restricted							
Ending Balance	551.00	456,414.32	352,861.30	2,169.80	467,364.87	84,984.08	12,775.00
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	-	-	-
3. Required Matching Funds/Other					(467,364.87)	(84,984.08)	
4. Total Available Award (sum lines 1, 2c, &3)	551.00	456,414.32	352,861.30	2,169.80	-	-	12,775.00
REVENUES							
5. Cash Received in Current Year		0.00					
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	(467,364.87)	(84,984.08)	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	(467,364.87)	(84,984.08)	-
EXPENDITURES							
Total Expenditures (exclude 73x9)	551.00	55,898.40		0.00			
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	551.00	55,898.40	-	-	-	-	-
10. Donor-Authorized Expenditures	551.00	55,898.40	-	-	-	-	-
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	551.00	55,898.40	-	-	-	-	-
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	-	400,515.92	352,861.30	2,169.80	-	-	12,775.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	WHITE HOUSE MEDI-CAL REIM	RECEIVING TOWERS	WOKERS COMP	MEDI-CAL BILLING OPTION	ROTC	RETIREE BENEFITS BLOCK GRANT	FEE BASED
RESOURCE CODE	8481	8485	8490	9020	9760	8344	8240
REVENUE OBJECT	8699	8699	8699	8699		8919	8671/8700
LOCAL DESCRIPTION (if any)	RP 112			FD 01	LOC 207/209	FD 09 SF 8 Choices	FD 11 RP 415
AWARD							
1. Prior Year Restricted							
Ending Balance	84,755.12	993,829.33	-	1,824,778.85	8,458.00	114,937.00	273,744.89
2. a. Current Year Award	62,895.42			6,305,643.76	0.00		115,633.46
b. Other Adjustments					24,250.35		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	62,895.42	-	-	6,305,643.76	24,250.35	-	115,633.46
3. Required Matching Funds/Other		394,338.43	499,772.82		13,256.35		
4. Total Available Award (sum lines 1, 2c, &3)	147,650.54	1,388,167.76	499,772.82	8,130,422.61	45,964.70	114,937.00	389,378.35
REVENUES							
5. Cash Received in Current Year	62,895.42			6,305,643.76	24,250.35		115,633.46
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	394,338.43	499,772.82	-	13,256.35	-	-
9. Total Available (sum of lines 5, 7c, & 8)	62,895.42	394,338.43	499,772.82	6,305,643.76	37,506.70	-	115,633.46
EXPENDITURES							
Total Expenditures (exclude 73x9)	17,388.87	258,110.67	499,772.82	1,668,293.63	18,761.56		27,350.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		0.00		0.00			
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	17,388.87	258,110.67	499,772.82	1,668,293.63	18,761.56	-	27,350.00
10. Donor-Authorized Expenditures	17,388.87	258,110.67	499,772.82	1,668,293.63	18,761.56	-	27,350.00
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	17,388.87	258,110.67	499,772.82	1,668,293.63	18,761.56	-	27,350.00
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	130,261.67	1,130,057.09	-	6,462,128.98	27,203.14	114,937.00	362,028.35

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	DISCOVERY CLUB PARENT FEE	PARENT DONATION	EARLY LEARNING ACADEMY PARENT FEE	PC/PAC	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	SITE RE-USE
RESOURCE CODE	8217	8220	8224	8322	8337	8212	0700
REVENUE OBJECT	8673	8699	8673	8699	8699	8919	8650
LOCAL DESCRIPTION (if any)	FD 12	FD 12 GO 0001/1130	FD 12	FD 12	FD 12 RP 305	FD 14	FD 21
AWARD							
1. Prior Year Restricted							
	Ending Balance	1,670,768.72	38,775.50	-	16,698.69	146,898.39	3,338,312.42
2. a.	Current Year Award	5,363,213.57					2,166,064.00
b.	Other Adjustments	67.20	7,298.31	202,166.04	606.55		1,646,022.29
c.	Adj Curr Yr Award (sum Lines 2a and 2b)	5,363,280.77	7,298.31	202,166.04	606.55	-	2,166,064.00
3.	Required Matching Funds/Other	3,402,744.64		56,214.09			433,458.32
4.	Total Available Award (sum lines 1, 2c, &3)	10,436,794.13	46,073.81	258,380.13	17,305.24	146,898.39	5,504,376.42
REVENUES							
5.	Cash Received in Current Year	5,252,787.02	7,298.31	202,166.04	606.55		88,613.00
6.	Amounts included in Line 5 for Prior Year Adjustments					-	
7. a.	Accounts Receivable (line 2c minus lines 5 & 6)	110,493.75	-	-	-	-	2,077,451.00
b.	Noncurrent Accounts Receivable						
c.	Current Accounts Receivable (Line 7a minus line 7b)	110,493.75	-	-	-	-	2,077,451.00
8.	Contributed Matching Funds	3,402,744.64	-	56,214.09	-	-	433,458.32
9.	Total Available (sum of lines 5, 7c, & 8)	8,766,025.41	7,298.31	258,380.13	606.55	-	2,166,064.00
EXPENDITURES							
	Total Expenditures (exclude 73x9)	6,433,772.46	4,847.50	248,299.18	3,151.59	21,636.62	2,065,789.29
	Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	543.98		0.00			
	Indirects 73x9	261,189.08	-	10,080.95	-	-	-
	Total Expenditures (row 22 plus row 24)	6,694,961.54	4,847.50	258,380.13	3,151.59	21,636.62	2,065,789.29
10.	Donor-Authorized Expenditures	6,694,961.54	4,847.50	258,380.13	3,151.59	21,636.62	2,065,789.29
11.	Non-Donor Authorized Expenditures						
12.	Total Expenditures (Line 10 plus Line 11)	6,694,961.54	4,847.50	258,380.13	3,151.59	21,636.62	2,065,789.29
RESTRICTED ENDING BALANCE							
13.	Current Year (Line 4 minus Line 10)	3,741,832.59	41,226.31	-	14,153.65	125,261.77	3,438,587.13
							2,725,405.80

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	BUILDING FUND	CAPITAL IMPROVEMENT PROJ	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS	DEVELOPER FEES	MEASURE P BOND PROCEEDS
RESOURCE CODE	8146	8172	8144	8144	8144	8216	8144
REVENUE OBJECT	86XX	8XXX	8660	8XXX	8XXX	86XX	8XXX
LOCAL DESCRIPTION (if any)	FD 21	FD 21	FD 22	FD 23	FD 24	FD 25	FD 26
AWARD							
1. Prior Year Restricted							
Ending Balance	4,681,542.68	157,705.89	196,054.70	12,499,951.74	14,199,427.59	4,481,127.05	95,084,242.82
2. a. Current Year Award	6,060,000.00		9,174.00		-	-	248,454,990.65
b. Other Adjustments	898,960.23				0.00		3,533,454.79
c. Adj Curr Yr Award (sum Lines 2a and 2b)	6,958,960.23	-	9,174.00	-	-	-	251,988,445.44
3. Required Matching Funds/Other		3,176,258.40		255,443.00	640,470.36	1,741,406.16	1,319,428.00
4. Total Available Award (sum lines 1, 2c, &3)	11,640,502.91	3,333,964.29	205,228.70	12,755,394.74	14,839,897.95	6,222,533.21	348,392,116.26
REVENUES							
5. Cash Received in Current Year	351,323.23		9,174.00				2,541,927.79
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	6,607,637.00	-	-	-	-	-	249,446,517.65
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	6,607,637.00	-	-	-	-	-	249,446,517.65
8. Contributed Matching Funds	-	3,176,258.40	-		640,470.36	1,741,406.16	1,319,428.00
9. Total Available (sum of lines 5, 7c, & 8)	6,958,960.23	3,176,258.40	9,174.00	-	640,470.36	1,741,406.16	253,307,873.44
EXPENDITURES							
Total Expenditures (exclude 73x9)	129,628.07	22,215.68	13,765.79	8,336,095.17	3,334,650.75	77,123.32	262,008,761.64
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		648,959.06		8,280,498.69	3,288,214.15		
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	129,628.07	22,215.68	13,765.79	8,336,095.17	3,334,650.75	77,123.32	262,008,761.64
10. Donor-Authorized Expenditures	129,628.07	22,215.68	13,765.79	8,336,095.17	3,334,650.75	77,123.32	262,008,761.64
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	129,628.07	22,215.68	13,765.79	8,336,095.17	3,334,650.75	77,123.32	262,008,761.64
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	11,510,874.84	3,311,748.61	191,462.91	4,419,299.57	11,505,247.20	6,145,409.89	86,383,354.62

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	197,617,314.23
2. a. Current Year Award	272,467,072.14
b. Other Adjustments	6,314,854.18
c. Adj Curr Yr Award (sum Lines 2a and 2b)	278,819,979.49
3. Required Matching Funds/Other	29,677,669.59
4. Total Available Award (sum lines 1, 2c, &3)	506,114,963.31
REVENUES	0.00
5. Cash Received in Current Year	20,073,418.34
6. Amounts included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	258,746,561.15
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	258,746,561.15
8. Contributed Matching Funds	29,375,101.59
9. Total Available (sum of lines 5, 7c, & 8)	308,195,081.08
EXPENDITURES	0.00
Total Expenditures (exclude 73x9)	312,480,268.58
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	14,403,125.42
Indirects 73x9	923,764.98
Total Expenditures (row 22 plus row 24)	313,404,033.56
10. Donor-Authorized Expenditures	313,451,158.56
11. Non-Donor Authorized Expenditures	(47,125.00)
12. Total Expenditures (Line 10 plus Line 11)	313,404,033.56
RESTRICTED ENDING BALANCE	0.00
13. Current Year (Line 4 minus Line 10)	192,663,804.75

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	254,975,179.73	301	8,240.00	303	254,966,939.73	305	1,056,485.04		307	253,910,454.69	309
2000 - Classified Salaries	98,594,279.56	311	71,453.84	313	98,522,825.72	315	9,746,637.71		317	88,776,188.01	319
3000 - Employee Benefits	182,316,775.24	321	7,557,071.57	323	174,759,703.67	325	6,389,769.15		327	168,369,934.52	329
4000 - Books, Supplies Equip Replace. (6500)	25,342,771.96	331	167,605.33	333	25,175,166.63	335	7,111,757.60		337	18,063,409.03	339
5000 - Services... & 7300 - Indirect Costs	58,184,934.75	341	295,633.56	343	57,889,301.19	345	19,845,005.19		347	38,044,296.00	349
			TOTAL		611,313,936.94	365			TOTAL	567,164,282.25	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	197,838,967.66
2. Salaries of Instructional Aides Per EC 41011.	.	2100	21,889,994.48
3. STRS.	.	3101 & 3102	52,031,853.82
4. PERS.	.	3201 & 3202	7,242,106.69
5. OASDI - Regular, Medicare and Alternative.	.	3301 & 3302	4,811,150.73
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	.	3401 & 3402	35,717,647.09
7. Unemployment Insurance.	.	3501 & 3502	107,300.49
8. Workers' Compensation Insurance.	.	3601 & 3602	3,939,461.04
9. OPEB, Active Employees (EC 41372).	.	3751 & 3752	0.00
10. Other Benefits (EC 22310).	.	3901 & 3902	3,113,583.52
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	.		326,692,065.52
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).	.		54,644.90
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	.		
14. TOTAL SALARIES AND BENEFITS.	.		326,637,420.62
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.	.		57.59%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').	.		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.59%	
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	567,164,282.25	
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
.....		

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

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	787,486,821.00	(524,065.00)	786,962,756.00	230,935,000.00	187,392,831.00	830,504,925.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	148,007.00		148,007.00		148,007.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	219,525,784.00	211,812,216.00	431,338,000.00	0.00		431,338,000.00	
Total/Net OPEB Liability	113,708,810.00		113,708,810.00	3,155,652.00		116,864,462.00	
Compensated Absences Payable	5,210,755.86	(2.86)	5,210,753.00	3,055,669.00		8,266,422.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,126,080,177.86	211,288,148.14	1,337,368,326.00	237,146,321.00	187,540,838.00	1,386,973,809.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	641,701,624.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	88,384,136.73
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	28,406.45
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,090,539.80
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	150,645.84
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,668,199.35
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,132.99
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)				12,944,924.43
D. Plus additional MOE expenditures:	All	All	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)				540,372,563.04
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)				35,671.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,148.57

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.)	501,094,255.25	14,388.49
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)	501,094,255.25	14,388.49
B. Required effort (Line A.2 times 90%)	450,984,829.73	12,949.64
C. Current year expenditures (Line I.E and Line II.B)	540,372,563.04	15,148.57
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	296,797,600.70		296,797,600.70			318,158,765.11
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	34,921.46		34,921.46			35,842.31
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers	0.00		0.00		0.00	
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)						
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	35,580.69		35,580.69	35,891.28		35,891.28
1. Total K-12 ADA (Form A, Line A6)	261.62		261.62	245.00		245.00
2. Total Charter Schools ADA (Form A, Line C9)				35,842.31		36,136.28
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2023-24 Actual			2024-25 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	806,154.28		806,154.28	823,536.00		823,536.00
1. Homeowners' Exemption (Object 8021)	22.01		22.01	13.00		13.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	115,245,576.28		115,245,576.28	115,305,061.00		115,305,061.00
4. Secured Roll Taxes (Object 8041)	4,034,086.36		4,034,086.36	3,656,158.00		3,656,158.00
5. Unsecured Roll Taxes (Object 8042)	1,269,293.06		1,269,293.06	1,748,975.00		1,748,975.00
6. Prior Years' Taxes (Object 8043)	2,360,285.22		2,360,285.22	4,843,301.00		4,843,301.00
7. Supplemental Taxes (Object 8044)	20,722,558.84		20,722,558.84	20,205,110.00		20,205,110.00
8. Ed. Rev. Augmentation Fund (ERAf) (Object 8045)						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	15,882.33		15,882.33	33,882.00		33,882.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	274,972.00		274,972.00	270,550.00		270,550.00
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)	144,728,830.38	0.00	144,728,830.38	146,886,586.00	0.00	146,886,586.00
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)	144,728,830.38	0.00	144,728,830.38	146,886,586.00	0.00	146,886,586.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,021,524.65			5,410,280.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	17,110,391.67		17,110,391.67	20,068,907.00		20,068,907.00
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)	17,110,391.67	0.00	22,131,916.32	20,068,907.00	0.00	25,479,187.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	354,636,265.00		354,636,265.00	367,971,227.00		367,971,227.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	20,993.00		20,993.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	354,657,258.00	0.00	354,657,258.00	367,971,227.00	0.00	367,971,227.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	714,382,097.31		714,382,097.31	660,597,194.00		660,597,194.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,218,992.80		13,218,992.80	5,013,000.00		5,013,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			296,797,600.70			318,158,765.11
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0264			1.0082
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			318,158,765.11			332,379,456.53
APPROPRIATIONS SUBJECT TO THE LIMIT			144,728,830.38			146,886,586.00
5. Local Revenues Excluding Interest (Line C18)			4,301,077.20			4,336,353.60
6. Preliminary State Aid Calculation			195,561,851.05			210,972,057.53
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)			195,561,851.05			210,972,057.53
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,415,483.13			2,736,407.31
7. Local Revenues in Proceeds of Taxes			151,144,313.51			149,622,993.31
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			189,146,367.92			208,235,650.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
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)			151,144,313.51			
9. Total Appropriations Subject to the Limit			189,146,367.92			
a. Local Revenues (Line D7b)			22,131,916.32			
b. State Subventions (Line D8)			318,158,765.11			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
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 (Lines D4 plus D10)			318,158,765.11			332,379,456.53
12. Appropriations Subject to the Limit (Line D9d)			318,158,765.11			

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)	25,299,970.28
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)	505,881,793.80
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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)	5.00%
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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)	15,559,372.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	11,363,876.18

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	104,575.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	466,142.64
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)	2,591,480.85
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)	200.00
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)	30,085,647.33
9. Carry-Forward Adjustment (Part IV, Line F)	5,818,097.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,903,744.56
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	358,906,603.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	97,743,126.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	51,347,960.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,922,668.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	28,406.45
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)	6,077,871.89
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,131,039.41
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)	345,897.23
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)	49,238,136.17
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)	3,800.00
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)	3,042,262.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,185,286.46
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	24,446,051.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,578,273.32
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)	615,997,384.45
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)	
4.88%	
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/f/fac/ac/ic)	
(Line A10 divided by Line B19)	
5.83%	

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)	<u>30,085,647.33</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	741,943.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B19); zero if negative	5,818,097.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>5,818,097.23</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>5,818,097.23</u>

Approved
indirect cost
rate: 4.06%

Highest rate
used in any
program: 4.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,565,899.87	225,977.93	4.06%
01	3010	18,020,405.24	731,627.80	4.06%
01	3182	878,277.38	35,658.06	4.06%
01	3213	26,091,360.50	1,059,309.24	4.06%
01	3307	72,223.82	2,932.29	4.06%
01	3309	9,818.32	398.62	4.06%
01	3310	12,880,757.01	522,958.73	4.06%
01	3311	25,000.00	1,015.00	4.06%
01	3312	214,884.42	8,724.31	4.06%
01	3315	587,944.22	23,870.54	4.06%
01	3318	39,392.60	1,599.34	4.06%
01	3327	522,803.20	21,225.80	4.06%
01	3345	2,226.52	90.40	4.06%
01	3385	155,952.35	6,331.65	4.06%
01	3395	15,926.09	646.60	4.06%
01	3550	444,787.37	18,040.10	4.06%
01	3724	133,147.39	5,405.61	4.06%
01	4035	2,006,754.36	81,473.64	4.06%
01	4124	379,376.16	15,402.68	4.06%
01	4127	1,102,300.39	44,752.61	4.06%
01	4201	194,125.30	7,620.70	3.93%
01	4203	1,158,065.39	46,417.61	4.01%
01	4510	30,368.06	1,232.94	4.06%
01	5630	98,478.48	3,998.23	4.06%
01	5632	90,502.40	3,674.40	4.06%
01	5634	255,889.87	10,389.13	4.06%
01	5810	167,247.56	6,790.44	4.06%
01	6010	4,272,943.97	173,481.52	4.06%
01	6053	140,104.09	5,688.23	4.06%
01	6211	25,298.25	1,027.11	4.06%
01	6266	1,679,593.16	68,191.48	4.06%
01	6385	210,597.74	8,550.26	4.06%
01	6387	1,605,074.55	65,166.03	4.06%
01	6388	287,044.73	11,654.02	4.06%
01	6500	64,735,157.25	2,628,247.38	4.06%
01	6515	4,034.22	163.78	4.06%
01	6520	377,584.36	15,329.93	4.06%
01	6546	2,975,386.85	120,800.71	4.06%

San Juan Unified
Sacramento County

		Unaudited Actuals		34 67447 0000000	
		2023-24 Unaudited Actuals		Form ICR	
		Exhibit A: Indirect Cost Rates Charged to Programs		E8ADDFFPNP(2023-24)	
01		6547	2,440,640.09	99,089.99	4.06%
01		6690	346,270.29	14,058.57	4.06%
01		6770	648,164.05	6,481.64	1.00%
01		7085	527,002.38	21,396.29	4.06%
01		7220	138,023.58	5,603.76	4.06%
01		7412	583,144.10	23,675.65	4.06%
01		7413	219,230.65	8,900.76	4.06%
01		7810	1,252,383.35	50,846.56	4.06%
01		8150	15,549,553.88	631,311.89	4.06%
01		9010	7,958,257.94	60,455.82	0.76%
09		6266	9,641.40	391.44	4.06%
09		6762	10,200.00	414.12	4.06%
09		6770	1,349.28	13.49	1.00%
09		7412	549.06	22.29	4.06%
09		7435	14,367.24	583.31	4.06%
11		6391	1,881,360.75	76,383.25	4.06%
11		7810	8,168.36	331.64	4.06%
12		5025	2,022,063.49	82,095.78	4.06%
12		5320	108,856.04	4,419.56	4.06%
12		6105	3,364,848.42	136,612.85	4.06%
12		9010	17,834,934.67	721,126.33	4.04%
13		5310	12,427,822.91	504,569.61	4.06%
13		5465	150,450.41	6,108.29	4.06%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,341,720.31	1,341,720.31
2. State Lottery Revenue	8560	7,580,836.17		3,958,197.22	11,539,033.39
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	(3,765,641.22)	3,765,641.22		0.00
6. Total Available (Sum Lines A1 through A5)		3,815,194.95	3,765,641.22	5,299,917.53	12,880,753.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	870,525.56	3,012,754.00	0.00	3,883,279.56
2. Classified Salaries	2000-2999	1,412,988.87		0.00	1,412,988.87
3. Employee Benefits	3000-3999	1,531,680.52	752,887.22	0.00	2,284,567.74
4. Books and Supplies	4000-4999	0.00		5,240,662.20	5,240,662.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,815,194.95	3,765,641.22	5,240,662.20	12,821,498.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	59,255.33	59,255.33
D. COMMENTS:					

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,392,600.34	6,136,850.91	1,532,481.30	5,415,195.75	49,618,102.03	0.00	2,889,448.40
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00		0.00				
1110 Regular Education, K-12	49.57	10.40	1,541.98	112.11	3,326.79		168.00
3100 Alternative Schools			15.02	1.00	20.40		
3200 Continuation Schools			2.11		6.98		
3300 Independent Study Centers	1.00		17.77	.80	27.98		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	.66		14.57	3.00	16.42		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	3.50		80.79		65.76		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			349.15		349.99		969.00
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)					56.00		
-- Child Development (Fund 12)					162.46		
-- Cafeteria (Funds 13 & 61)					60.89		
C. Total Allocation Factors	54.73	10.40	2,021.39	116.91	4,093.67	0.00	1,137.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	289,524.26	0.00	289,524.26	16,272.34		305,796.60
1110	Regular Education, K-12	372,668,937.32	55,415,694.76	428,084,632.08	24,059,949.80		452,144,581.88
3100	Alternative Schools	5,742,163.59	304,966.98	6,047,130.57	339,871.25		6,387,001.82
3200	Continuation Schools	482,891.95	86,202.07	569,094.02	31,985.20		601,079.22
3300	Independent Study Centers	3,587,416.13	433,379.55	4,020,795.68	225,983.68		4,246,779.36
3400	Opportunity Schools	312,564.24	0.00	312,564.24	17,567.27		330,131.51
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	4,812,698.30	377,873.88	5,190,572.18	291,729.48		5,482,301.66
4110	Regular Education, Adult	94,176.09	0.00	94,176.09	5,293.05		99,469.14
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	16,714,052.83	1,011,313.56	17,725,366.39	996,231.57		18,721,597.96
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	118,854,077.84	6,969,333.40	125,823,411.24	7,071,744.07		132,895,155.31
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	7,132.99	0.00	7,132.99	400.90		7,533.89
7150	Nonagency - Other	391,709.21	0.00	391,709.21	22,015.52		413,724.73
8100	Community Services	37,042.55	0.00	37,042.55	2,081.93		39,124.48
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					117,183.67	117,183.67
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					4,445,937.22	4,445,937.22
---	Other Outgo					10,508,408.39	10,508,408.39
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,385,914.55	3,385,914.55	3,101,543.14		6,487,457.69
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,531,647.31)		(1,531,647.31)
---	Total General Fund and Charter Schools Funds Expenditures	523,994,387.30	67,984,678.75	591,979,066.05	34,651,021.89	15,071,529.28	641,701,617.22

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	279,463.21	9,818.32	0.00	184.72	0.00	0.00	0.00		58.01	0.00	289,524.26	
1110	Regular Education, K-12	263,605,653.46	21,613,405.81	18,607,829.15	39,024,292.06	20,979,552.91	489,640.12	5,873,467.20		2,472,846.61	2,250.00	372,668,937.32	
3100	Alternative Schools	3,938,341.99	12,469.85	217,521.08	1,045,364.81	525,103.47	0.00	3,362.39		0.00	0.00	5,742,163.59	
3200	Continuation Schools	387,426.83	0.00	0.00	93,250.58	464.54	0.00	0.00		0.00	1,750.00	482,891.95	
3300	Independent Study Centers	3,004,276.41	148,117.32	1,427.70	317,247.72	116,346.98	0.00	0.00		0.00	0.00	3,587,416.13	
3400	Opportunity Schools	278,764.48	6,450.10	0.00	3,549.30	23,800.36	0.00	0.00		0.00	0.00	312,564.24	
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	3,592,183.79	746,553.05	0.00	75,932.56	398,028.90	0.00	0.00		0.00	0.00	4,812,698.30	
4110	Regular Education, Adult	42,261.23	0.00	51,914.86	0.00	0.00	0.00	0.00		0.00	0.00	94,176.09	
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	13,056,214.74	1,541,539.74	1,596,018.72	133,112.35	356,718.09	0.00	30,449.19		0.00	0.00	16,714,052.83	
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	90,036,772.86	4,117,097.03	67,776.00	784,859.82	12,616,002.67	11,216,179.60	15,389.86		0.00	0.00	118,854,077.84	
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	7,047.99	0.00	0.00	85.00	0.00	0.00	0.00		0.00	0.00	0.00	7,132.99
7150	Nonagency - Other	265,905.60	111,703.07	5,170.86	4,855.66	4,074.02	0.00	0.00		0.00	0.00	0.00	391,709.21
8100	Community Services		0.00	0.00	0.00	8,636.10	0.00		28,406.45	0.00	0.00	0.00	37,042.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Total Direct Charged Costs		378,494,312.59	28,307,154.29	20,547,658.37	41,482,734.58	35,028,728.04	11,705,819.72	5,922,668.64	28,406.45	0.00	2,472,904.62	4,000.00	523,994,387.30

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	14,665,769.94	40,322,987.85	426,936.97	55,415,694.76
3100	Alternative Schools	57,704.92	247,262.06	0.00	304,966.98
3200	Continuation Schools	1,599.66	84,602.41	0.00	86,202.07
3300	Independent Study Centers	94,242.66	339,136.89	0.00	433,379.55
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	178,852.16	199,021.72	0.00	377,873.88
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	214,257.03	797,056.53	0.00	1,011,313.56
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	264,701.93	4,242,120.04	2,462,511.43	6,969,333.40
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	678,758.60	0.00	678,758.60
--	Child Development (Fund 12)	0.00	1,969,127.18	0.00	1,969,127.18
--	Cafeteria (Funds 13 and 61)	0.00	738,028.77	0.00	738,028.77
Total Allocated Support Costs		15,477,128.30	49,618,102.05	2,889,448.40	67,984,678.75

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)	6,544,014.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	104,575.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,824,306.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	11,709,773.41
5	Total Central Administration Costs in General Fund and Charter Schools Funds	36,182,669.20
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	523,994,387.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	67,984,678.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	591,979,066.05
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,185,286.46
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	24,450,569.73
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	23,162,174.55
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	51,798,030.74
D.	Total Direct Charged and Allocated Costs (B3 + C5)	643,777,096.79
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.62%

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)	117,183.67				117,183.67
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,445,937.22		4,445,937.22
Other Outgo (Objects 1000 - 7999)				10,508,408.39	10,508,408.39
Total Other Costs	117,183.67	0.00	4,445,937.22	10,508,408.39	15,071,529.28

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

34 67447 0000000
Form SIAA
E8ADDFFPNP(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,406,614.76)	0.00	(1,533,071.96)				
Other Sources/Uses Detail					3,000.00	8,444,058.28		
Fund Reconciliation							7,899,441.73	9,982,127.35
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	167,044.34	0.00	1,424.65	0.00				
Other Sources/Uses Detail					0.00	272,043.32		
Fund Reconciliation							177,872.99	35,435.90
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							634,044.43	.36
11 ADULT EDUCATION FUND								
Expenditure Detail	65,946.00	0.00	76,714.89	0.00				
Other Sources/Uses Detail					0.00	164,415.00		
Fund Reconciliation							0.00	76,714.89
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	519,951.45	0.00	944,254.52	0.00				
Other Sources/Uses Detail					4,045,005.03	749,948.33		
Fund Reconciliation							7,091,624.14	187,099.25
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	433,855.95	0.00	510,677.90	0.00				
Other Sources/Uses Detail					2,089,001.58	0.00		
Fund Reconciliation							77,225.62	218,086.24
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	500,000.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(672,082.91)						
Other Sources/Uses Detail								
Fund Reconciliation					7,812,886.32	6,000,000.00		
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	319,428.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail							0.00	0.00
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		
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	7,391,899.93	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,805,260.15	7,451,576.04
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

34 67447 0000000
Form SIAA
E8ADDFFPNP(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,078,697.67	(9,078,697.67)	1,533,071.96	(1,533,071.96)	15,949,892.93	15,949,892.93	20,794,169.06	20,794,169.06

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								6,940.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	729,650.46	0.00	0.00	174,072.20	2,830,513.91	34,592,407.09		38,326,643.66
2000-2999	Classified Salaries	5,744,168.94	0.00	0.00	0.00	844,953.64	16,199,430.10		22,788,552.68
3000-3999	Employee Benefits	4,106,736.40	0.00	0.00	52,042.68	2,057,755.64	27,682,770.32		33,899,305.04
4000-4999	Books and Supplies	1,184,566.16	0.00	0.00	189.00	44,229.15	295,799.51		1,524,783.82
5000-5999	Services and Other Operating Expenditures	1,289,413.67	0.00	0.00	218.12	277,993.94	20,747,166.91		22,314,792.64
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	115,104.00		115,104.00
7430-7439	Debt Service	150,645.84	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	13,205,181.47	0.00	0.00	226,522.00	6,055,446.28	99,632,677.93	0.00	119,119,827.68
7310	Transfers of Indirect Costs	646.60	0.00	0.00	6,495.43	123,050.93	3,314,983.16		3,445,176.12
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	6,969,333.39							6,969,333.39
	Total Indirect Costs and PCR Allocations	6,969,979.99	0.00	0.00	6,495.43	123,050.93	3,314,983.16	0.00	10,414,509.51
	TOTAL COSTS	20,175,161.46	0.00	0.00	233,017.43	6,178,497.21	102,947,661.09	0.00	129,534,337.19
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	6,050.00	0.00	0.00	0.00	73,160.01	147.25		79,357.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	630,955.50	7,314,728.89		7,945,684.39
3000-3999	Employee Benefits	356.42	0.00	0.00	0.00	509,613.30	5,620,051.64		6,130,021.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	(8.25)		(8.25)
5000-5999	Services and Other Operating Expenditures	9,519.67	0.00	0.00	0.00	2,095.32	248,294.50		259,909.49
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	15,926.09	0.00	0.00	0.00	1,215,824.13	13,183,214.03	0.00	14,414,964.25
7310	Transfers of Indirect Costs	646.60	0.00	0.00	0.00	23,960.94	550,605.14		575,212.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	646.60	0.00	0.00	0.00	23,960.94	550,605.14	0.00	575,212.68
	TOTAL BEFORE OBJECT 8980	16,572.69	0.00	0.00	0.00	1,239,785.07	13,733,819.17	0.00	14,990,176.93
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								14,990,176.93

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	723,600.46	0.00	0.00	174,072.20	2,757,353.90	34,592,259.84		38,247,286.40
2000-2999	Classified Salaries	5,744,168.94	0.00	0.00	0.00	213,998.14	8,884,701.21		14,842,868.29
3000-3999	Employee Benefits	4,106,379.98	0.00	0.00	52,042.68	1,548,142.34	22,062,718.68		27,769,283.68
4000-4999	Books and Supplies	1,184,566.16	0.00	0.00	189.00	44,229.15	295,807.76		1,524,792.07
5000-5999	Services and Other Operating Expenditures	1,279,894.00	0.00	0.00	218.12	275,898.62	20,498,872.41		22,054,883.15
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	115,104.00		115,104.00
7430-7439	Debt Service	150,645.84	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	13,189,255.38	0.00	0.00	226,522.00	4,839,622.15	86,449,463.90	0.00	104,704,863.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,495.43	99,089.99	2,764,378.02		2,869,963.44
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	6,969,333.39							6,969,333.39
	Total Indirect Costs and PCR Allocations	6,969,333.39	0.00	0.00	6,495.43	99,089.99	2,764,378.02	0.00	9,839,296.83
	TOTAL BEFORE OBJECT 8980	20,158,588.77	0.00	0.00	233,017.43	4,938,712.14	89,213,841.92	0.00	114,544,160.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								114,544,160.26
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	5,333,783.22	0.00	0.00	0.00	0.00	221,173.73		5,554,956.95
3000-3999	Employee Benefits	3,507,231.67	0.00	0.00	0.00	0.00	152,122.58		3,659,354.25
4000-4999	Books and Supplies	1,181,400.26	0.00	0.00	189.00	0.00	11,671.21		1,193,260.47
5000-5999	Services and Other Operating Expenditures	1,184,898.62	0.00	0.00	0.00	0.00	12,132.84		1,197,031.46
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	150,645.84	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	11,357,959.61	0.00	0.00	189.00	0.00	397,100.36	0.00	11,755,248.97
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	11,357,959.61	0.00	0.00	189.00	0.00	397,100.36	0.00	11,755,248.97
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) TOTAL COSTS								49,596,382.52
									61,351,631.49

* 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		
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	0.00

SELPA: San Juan Unified (CN)

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/subseqyrtckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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.

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,998,245.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	10,239,422.00	
Increase in funding (if difference is positive)	<u>758,823.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>379,411.50</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>439,934.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>1,715,726.85</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) 0.00 (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 379,411.50 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). 379,411.50

THIS SECTION IS NOT APPLICABLE!

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) 1,715,726.85 (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: San Juan Unified (CN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
129,534,337.19		
14,990,176.93		
114,544,160.26	102,134,484.58	0.00
	102,134,484.58	0.00
	0.00	0.00
	379,411.50	379,411.50
114,544,160.26	101,755,073.08	12,789,087.18

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

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

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

Actual	Comparison Year	Difference
FY 2023-24	2022-23	
129,534,337.19		
14,990,176.93		
114,544,160.26	102,134,484.58	0.00
	102,134,484.58	0.00
	0.00	0.00
	379,411.50	379,411.50
114,544,160.26	101,755,073.08	12,789,087.18
	6,940.00	6,940.00
		6,703.00

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e.	Per capita state and local expenditures (A2c/A2d)	16,504.92	15,180.53	1,324.40

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	Difference
		FY 2023-24	2022-23	
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a.	Expenditures paid from local sources	61,351,631.49	51,239,086.35	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		51,239,086.35	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	61,351,631.49	51,239,086.35	10,112,545.14

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

		Actual	Comparison Year	Difference
		FY 2023-24	2019-20	
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a.	Expenditures paid from local sources	61,351,631.49	49,755,466.89	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		49,755,466.89	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	61,351,631.49	49,755,466.89	
b.	Special education unduplicated pupil count	6,940.00	6,420.00	
c.	Per capita local expenditures(B2a/ B2b)	8,840.29	7,750.07	1,090.22

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.

Michele Ebler	
Contact Name	

916-979-8100	
Telephone Number	

SELPA: San Juan Unified (CN)

Accountant

Title

Michele.Ebler@sanjuan.edu

Email Address

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,940.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,000,559.00	0.00	0.00	165,202.00	3,293,631.00	36,081,266.00		40,540,658.00
2000-2999	Classified Salaries	7,279,140.00	0.00	0.00	0.00	1,757.00	20,676,962.00		27,957,859.00
3000-3999	Employee Benefits	5,684,780.00	0.00	0.00	46,298.00	1,563,653.00	34,455,725.00		41,750,456.00
4000-4999	Books and Supplies	1,403,819.00	0.00	0.00	0.00	46,501.00	406,452.00		1,856,772.00
5000-5999	Services and Other Operating Expenditures	1,545,243.00	0.00	0.00	10,707.00	152,922.00	14,905,469.00		16,614,341.00
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	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,913,541.00	0.00	0.00	222,207.00	5,058,464.00	106,640,978.00	0.00	128,835,190.00
7310	Transfers of Indirect Costs	718.00	0.00	0.00	7,875.00	169,362.00	4,772,997.00		4,950,952.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	718.00	0.00	0.00	7,875.00	169,362.00	4,772,997.00	0.00	4,950,952.00
	TOTAL COSTS	16,914,259.00	0.00	0.00	230,082.00	5,227,826.00	111,413,975.00	0.00	133,786,142.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	996,834.00	0.00	0.00	165,202.00	3,009,212.00	36,081,266.00		40,252,514.00
2000-2999	Classified Salaries	7,279,140.00	0.00	0.00	0.00	1,757.00	14,882,185.00		22,163,082.00
3000-3999	Employee Benefits	5,684,560.00	0.00	0.00	46,298.00	1,447,610.00	29,547,789.00		36,726,257.00
4000-4999	Books and Supplies	1,403,819.00	0.00	0.00	0.00	28,377.00	343,128.00		1,775,324.00
5000-5999	Services and Other Operating Expenditures	1,535,099.00	0.00	0.00	10,707.00	150,673.00	14,589,726.00		16,286,205.00
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	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,899,452.00	0.00	0.00	222,207.00	4,637,629.00	95,559,198.00	0.00	117,318,486.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,875.00	147,899.00	4,216,525.00		4,372,299.00
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	7,875.00	147,899.00	4,216,525.00	0.00	4,372,299.00
	TOTAL BEFORE OBJECT 8980	16,899,452.00	0.00	0.00	230,082.00	4,785,528.00	99,775,723.00	0.00	121,690,785.00
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								121,690,785.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,667,398.00	0.00	0.00	0.00	0.00	294,206.00		6,961,604.00
3000-3999	Employee Benefits	4,871,720.00	0.00	0.00	0.00	0.00	200,114.00		5,071,834.00
4000-4999	Books and Supplies	1,396,926.00	0.00	0.00	0.00	0.00	0.00		1,396,926.00
5000-5999	Services and Other Operating Expenditures	1,445,575.00	0.00	0.00	0.00	0.00	0.00		1,445,575.00
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	14,381,619.00	0.00	0.00	0.00	0.00	494,320.00	0.00	14,875,939.00
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	14,381,619.00	0.00	0.00	0.00	0.00	494,320.00	0.00	14,875,939.00
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)								59,717,035.00
	TOTAL COSTS								74,592,974.00

* 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									6,940.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	729,650.46	0.00	0.00	174,072.20	2,830,513.91	34,592,407.09	0.00		38,326,643.66
2000-2999	Classified Salaries	5,744,168.94	0.00	0.00	0.00	844,953.64	16,199,430.10	0.00		22,788,552.68
3000-3999	Employee Benefits	4,106,736.40	0.00	0.00	52,042.68	2,057,755.64	27,682,770.32	0.00		33,899,305.04
4000-4999	Books and Supplies	1,184,566.16	0.00	0.00	189.00	44,229.15	295,799.51	0.00		1,524,783.82
5000-5999	Services and Other Operating Expenditures	1,289,413.67	0.00	0.00	218.12	277,993.94	20,747,166.91	0.00		22,314,792.64
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	115,104.00	0.00		115,104.00
7430-7439	Debt Service	150,645.84	0.00	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	13,205,181.47	0.00	0.00	226,522.00	6,055,446.28	99,632,677.93	0.00	0.00	119,119,827.68
7310	Transfers of Indirect Costs	646.60	0.00	0.00	6,495.43	123,050.93	3,314,983.16	0.00		3,445,176.12
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)	6,969,333.39								6,969,333.39
	Total Indirect Costs	646.60	0.00	0.00	6,495.43	123,050.93	3,314,983.16	0.00	0.00	3,445,176.12
	TOTAL COSTS	13,205,828.07	0.00	0.00	233,017.43	6,178,497.21	102,947,661.09	0.00	0.00	122,565,003.80
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	6,050.00	0.00	0.00	0.00	73,160.01	147.25	0.00		79,357.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	630,955.50	7,314,728.89	0.00		7,945,684.39
3000-3999	Employee Benefits	356.42	0.00	0.00	0.00	509,613.30	5,620,051.64	0.00		6,130,021.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	(8.25)	0.00		(8.25)
5000-5999	Services and Other Operating Expenditures	9,519.67	0.00	0.00	0.00	2,095.32	248,294.50	0.00		259,909.49
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	15,926.09	0.00	0.00	0.00	1,215,824.13	13,183,214.03	0.00	0.00	14,414,964.25
7310	Transfers of Indirect Costs	646.60	0.00	0.00	0.00	23,960.94	550,605.14	0.00		575,212.68
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	646.60	0.00	0.00	0.00	23,960.94	550,605.14	0.00	0.00	575,212.68
	TOTAL BEFORE OBJECT 8980	16,572.69	0.00	0.00	0.00	1,239,785.07	13,733,819.17	0.00	0.00	14,990,176.93
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									14,990,176.93

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	723,600.46	0.00	0.00	174,072.20	2,757,353.90	34,592,259.84	0.00		38,247,286.40
2000-2999	Classified Salaries	5,744,168.94	0.00	0.00	0.00	213,998.14	8,884,701.21	0.00		14,842,868.29
3000-3999	Employee Benefits	4,106,379.98	0.00	0.00	52,042.68	1,548,142.34	22,062,718.68	0.00		27,769,283.68
4000-4999	Books and Supplies	1,184,566.16	0.00	0.00	189.00	44,229.15	295,807.76	0.00		1,524,792.07
5000-5999	Services and Other Operating Expenditures	1,279,894.00	0.00	0.00	218.12	275,898.62	20,498,872.41	0.00		22,054,883.15
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	115,104.00	0.00		115,104.00
7430-7439	Debt Service	150,645.84	0.00	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	13,189,255.38	0.00	0.00	226,522.00	4,839,622.15	86,449,463.90	0.00	0.00	104,704,863.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,495.43	99,089.99	2,764,378.02	0.00		2,869,963.44
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)	6,969,333.39								6,969,333.39
	Total Indirect Costs	0.00	0.00	0.00	6,495.43	99,089.99	2,764,378.02	0.00	0.00	2,869,963.44
	TOTAL BEFORE OBJECT 8980	13,189,255.38	0.00	0.00	233,017.43	4,938,712.14	89,213,841.92	0.00	0.00	107,574,826.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									107,574,826.87
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	5,333,783.22	0.00	0.00	0.00	0.00	221,173.73	0.00		5,554,956.95
3000-3999	Employee Benefits	3,507,231.67	0.00	0.00	0.00	0.00	152,122.58	0.00		3,659,354.25
4000-4999	Books and Supplies	1,181,400.26	0.00	0.00	189.00	0.00	11,671.21	0.00		1,193,260.47
5000-5999	Services and Other Operating Expenditures	1,184,898.62	0.00	0.00	0.00	0.00	12,132.84	0.00		1,197,031.46
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	150,645.84	0.00	0.00	0.00	0.00	0.00	0.00		150,645.84
	Total Direct Costs	11,357,959.61	0.00	0.00	189.00	0.00	397,100.36	0.00	0.00	11,755,248.97
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	11,357,959.61	0.00	0.00	189.00	0.00	397,100.36	0.00	0.00	11,755,248.97

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

34 67447 000000
Report SEMB
E8ADDFFPNP(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									49,596,382.52
	TOTAL COSTS									61,351,631.49

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

SELPA: San Juan Unified (CN)

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/subseqyrtckwrksht.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
	<u><u> </u></u>	<u><u> </u></u>

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: **San Juan Unified (CN)**

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,988,245.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,988,245.00	
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)	439,934.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,714,226.85 (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).	

THIS SECTION IS NOT APPLICABLE!

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)	1,714,226.85 (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: San Juan Unified (CN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
a. Total special education expenditures	133,786,142.00		
b. Less: Expenditures paid from federal sources	12,095,357.00		
c. Expenditures paid from state and local sources	121,690,785.00	112,121,654.00	0.00
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	0.00
Comparison year's expenditures, adjusted for MOE calculation		112,121,654.00	0.00
Less: Exempt reduction(s) from SECTION 1		0.00	0.00
Less: 50% reduction from SECTION 2		0.00	0.00
Net expenditures paid from state and local sources	121,690,785.00	112,121,654.00	9,569,131.00

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

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

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

	Budgeted Amounts FY 2024-25	Comparison Year 2023-24	Difference
a. Total special education expenditures	133,786,142.00		
b. Less: Expenditures paid from federal sources	12,095,357.00		
c. Expenditures paid from state and local sources	121,690,785.00	112,121,654.00	0.00
Add/Less: Adjustments and/or PCRA required for MOE calculation		112,121,654.00	0.00
Comparison year's expenditures, adjusted for MOE calculation		0.00	0.00
Less: Exempt reduction(s) from SECTION 1		0.00	0.00
Less: 50% reduction from SECTION 2		0.00	0.00
Net expenditures paid from state and local sources	121,690,785.00	112,121,654.00	6,703.00
d. Special education unduplicated pupil count	6,940.00		
e. Per capita state and local expenditures (A2c/A2d)	17,534.70	16,727.09	807.61

SELPA: San Juan Unified (CN)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	
	FY 2024-25	2023-24	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	74,592,974.00	66,593,544.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		66,593,544.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,592,974.00	66,593,544.00	7,999,430.00

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

	Budget	Comparison Year	
	FY 2024-25	2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	74,592,974.00	66,593,544.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		66,593,544.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,592,974.00	66,593,544.00	
b. Special education unduplicated pupil count	6,940.00	6,703.00	
c. Per capita local expenditures (B2a/B2b)	10,748.27	9,934.89	813.38

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.

Michele Ebler	916-979-8100
Contact Name	Telephone Number
Accountant	Michele.Ebler@sanjuan.edu
Title	Email Address

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

SUBJECT: New Board Policy 1160 Political Processes (Thigpen) - 7:55 p.m.

DEPARTMENT: Labor Relations and Government Affairs

ACTION REQUESTED:

Discussion: The superintendent is recommending that the board review new board policy 1160 Political Processes. Action anticipated: 09/24/2024.

RATIONALE/BACKGROUND:

On Aug. 27, 2024, the Board of Education received a presentation regarding the district's ongoing government relations work and staff recommendations for new ways the district can play a role in strengthening public policy that impacts its schools, staff, and students. The board directed staff to draft a new board policy that communicates the intent and purpose for advocacy and that requires the board to adopt legislative priorities to guide advocacy work.

The draft Board Policy 1160: Political Processes presented here is modeled after similar versions of a policy that have been adopted by large school districts locally and across the state, in alignment with California School Boards Association (CSBA) recommendations and Government Code 53060.5. This draft policy affirms the board's authority, via the superintendent or designee, to engage in advocacy at the local, state, and federal levels. It requires the board to adopt overarching legislative priorities before each legislative session, principles that are aligned with the district's strategic plan and are intended to define focus areas for the staff's advocacy work, such as determining whether to take or communicate a formal position on pending legislation. Additionally, this draft board policy clarifies the roles between the board and superintendent, or designee, when engaging in advocacy.

ATTACHMENT(S):

1. [BP 1160 Political Processes Presentation](#)
2. [DRAFT BP 1160 Political Processes](#)
3. [Board of Education Governance Handbook](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 08/27/2024 (Discussion)
Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Daniel Thigpen, Executive Director, Labor Relations and Government Affairs

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



Board Policy 1160 Political Processes

Daniel Thigpen, Executive Director
Labor Relations and Government Affairs

September 10, 2024

1



1. Establish Board Policy

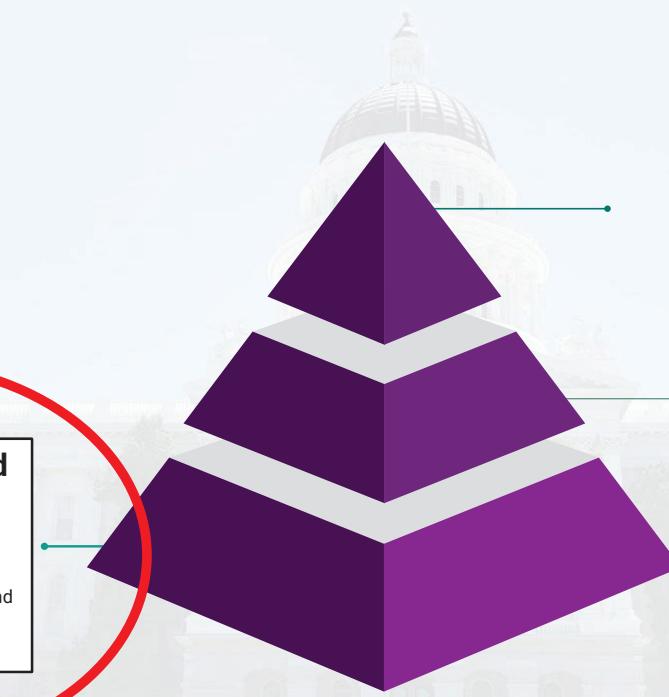
Sets the foundation and purpose for engaging in advocacy at the local, state, and national levels of government.

3. Implement Advocacy Strategies

The day-to-day actions implemented by staff - drafting or signing onto position letters, providing testimony, coordinating direct meetings with officials, joining coalitions - to help the district tell its story effectively to decision-makers.

2. Develop Legislative Priorities

Board-adopted legislative priorities provide a high-level framework that guides district staff when considering whether to take and communicate any official position on legislation.



2



San Juan Unified
SCHOOL DISTRICT

Board Policy 1160: Political Processes

Legislation:

The Board's responsibility as an advocate for the district is to establish legislative priorities based on the district's strategic plan. The Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate district positions and concerns.

3



San Juan Unified
SCHOOL DISTRICT

Board Policy 1160: Political Processes

Legislation:

Before each legislative session commences, the Board and Superintendent shall develop a set of legislative priorities that will define focus areas for district advocacy efforts. Based on these priorities, the Superintendent or designee may implement advocacy strategies including but not limited to: communicating positions on specific legislation, regulations, or budget proposals, development of key messages and talking points, public testimony, and outreach to the media.

4



San Juan Unified
SCHOOL DISTRICT

Board Policy 1160: Political Processes

Legislation:

The district shall inform the Board about its advocacy activities. The district may provide to the community fair and impartial information about legislative issues affecting schools and students. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the district.

5



San Juan Unified
SCHOOL DISTRICT

Board Policy 1160: Political Processes

Board member request for action or information on legislation:

Requests by individual Board members shall follow the procedures established in the board-adopted Governance Handbook:

Responses to information requests will be forwarded to all Board members via the Superintendent or designee ("Individual board member's request for information, materials, or action," Page 7, Governance Handbook)

Requests for action on a specific matter require a Board majority for consideration ("Placing items on board agendas," Page 7, Governance Handbook)

6



San Juan Unified
SCHOOL DISTRICT

Defining our roles in the work:

The “What”

Board of Education

- Sets policy defining purpose of advocacy
- Adopts priorities that guide the work

Desired Outcomes

- Policy better informed by school- and district-level insight
- Improved conditions for student learning

The “How”

Superintendent & Staff

- Reviews and monitors pending legislation/regulations
- Determines and communicates positions (if any) in alignment with Board-adopted priorities
- Reports back to board on advocacy activities

7



San Juan Unified
SCHOOL DISTRICT

Recommended Next Steps and Timeline

1

September 2024

Board of Education reviews and adopts new Board Policy

2

October 2024

Board of Education adopts Legislative Priorities

3

October-December 2024

District staff continues outreach and relationship building

4

January 2025

New legislative session commences

8

San Juan Unified School District**Policy 1160: Political Processes**

Status: [REDACTED]

Original Adopted Date: [REDACTED]

The Governing Board has a responsibility to actively advocate fiscal and public policy that supports the district's schools and students. The Board shall be proactive in defining the district's legislative priorities based on the district's strategic plan and the needs of the district and community. The Board's advocacy efforts shall be conducted in accordance with legal requirements.

Legislation

The Board's responsibility as an advocate for the district is to establish legislative priorities based on the district's strategic plan. The Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate district positions and concerns.

Before each legislative session commences, the Board and Superintendent shall develop a set of legislative priorities that will define focus areas for district advocacy efforts. Based on these priorities, the Superintendent or designee may implement advocacy strategies including but not limited to: communicating positions on specific legislation, regulations, or budget proposals, development of key messages and talking points, public testimony, and outreach to the media. In order to strengthen legislative advocacy efforts, the Superintendent or designee may work with organizations and coalitions and may join associations whose representatives lobby on behalf of their members in accordance with Government Code 53060.5.

The district shall inform the Board about its advocacy activities. The district may provide to the community fair and impartial information about legislative issues affecting schools and students. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the district.

As necessary, the Superintendent or designee may bring to the board for discussion and action draft legislative or regulatory proposals (including but not limited to district-sponsored legislation) which serve the district's interests.

Board Member Request for Action or Information on Legislation

Requests by individual Board members shall follow the procedures established in the board-adopted Governance Handbook.



San Juan Unified
SCHOOL DISTRICT

Board of Education

Governance Handbook

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San Juan Unified School District Mission

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

Shared Values

We value:

- **Inclusivity**
We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.
- **Real World Knowledge**
We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.
- **Voice**
We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.
- **Social and Emotional Intelligence**
We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.
- **Perseverance**
We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

Equity Lens

Through policies, practices, programs and decisions, San Juan Unified will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

Academic Focus Areas

While each school is unique, we are committed to providing a high-quality education for every student that includes:

- A challenging, standards-based academic program at every school
- Additional supports for students who require extra assistance
- Enrichment opportunities and programs

Welcoming schools that support the social and emotional needs of our students form the foundation for academic excellence. We recognize this is built through continuous improvement of intentional collaborative efforts that are focused on the following:

1. Connected School Communities: Caring staff actively build community relationships, identify assets and needs and connect students and families with resources to help them access the best opportunities our schools have to offer.
2. Healthy Environments for Social-Emotional Growth: Staff will cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integration of social and emotional learning to ensure essential student development.
3. Engaging Academic Programs: Staff educators will engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic-minded.
4. Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts, prepares them for college, career and bright futures filled with opportunities.

District Overview

Created in 1960 with the merger of six school districts, San Juan Unified School District has a rich tradition in providing all students with the opportunity for academic success and achievement.

The district serves a 75-square-mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River and Orangevale.

Today, San Juan Unified is the 10th largest school district in California with an expenditure budget of more than \$500 million used to employ more than 5,000 individuals and to educate more than 45,000 students in our early learning, TK-12 and adult programs. More than 10,000 additional K-12 students are served in independent charter schools within the district.

The district consists of 33 elementary schools, eight K-8 schools, nine middle schools, nine comprehensive high schools, three special-education centers, three alternative schools, one adult-education center, two Early Childhood Education centers and one dependent charter.

The student population is diverse. During the 2022-2023 school year, the district's ethnic/racial makeup was: 0.6 percent American Indian or Alaskan Native, 25.7 percent Hispanic/Latino, 6.9 percent African American, 47 percent White, 10.6 percent Asian/Asian American, 0.7 percent Pacific Islander, .9 percent Filipino and 7.6 percent multi-race.

Roles and responsibilities of board members and the superintendent

Board Roles

The role of the board is to provide each student with an education of the highest possible quality within the limits of financial support provided by the State of California. To accomplish this, board members are responsible for five roles identified by the California School Boards Association (CSBA):

- **Setting the direction** for the district by involving parents/guardians, community, students and staff, while focusing on student learning and achievement.
- **Establishing an effective and efficient structure** by employing the superintendent, developing and adopting policies, establishing academic expectations and adopting curriculum and instructional materials, establishing budget priorities and adopting the budget, providing safe and adequate facilities to support student learning, and setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements.
- **Providing support to the superintendent and staff** by following standards of responsible governance, making decisions and providing resources that support district priorities and goals, upholding board policies and being effective spokespersons by being knowledgeable about district programs and goals.
- **Ensuring accountability** through evaluation of the superintendent; monitoring and evaluating policies; serving as a judicial and appeals body; monitoring student achievement and program effectiveness; approving, monitoring and adjusting district budgets; and monitoring the collective bargaining process.
- **Providing community leadership and advocacy** on behalf of students, the district's educational program, and public education in order to build support within the local school community and at the state and national levels.

Superintendent Roles

CSBA identifies the following standards and roles for superintendents working with the Board of Education:

- Promotes the success of all students and supports the efforts of the board to focus on student learning and achievement.
- Values, advocates and supports public education and all stakeholders.
- Recognizes and respects the different perspectives and styles of board members, staff, students, parents and community, ensuring the diverse range of views inform board decisions.
- Acts with dignity, treats everyone with civility and respect, and understands the implications of demeanor and behavior.
- Serves as a model for the value of lifelong learning and supports the board's continuous professional development.
- Works with the board as a "governance team" and assures collective responsibility for building a unity of purpose, common vision and positive organizational culture.
- Recognizes that the board/superintendent governance relationship is supported by the district's management team.
- Understands the distinctions between board and staff roles and respects the roles of the board as the representative of the community.
- Understands that the authority rests with the board as a whole, provides guidance to the board to assist in decision making, and provides leadership based on the direction of the board as a whole.
- Communicates openly with trust and integrity, including providing all board members with equal access to information, and recognizes the importance of both responsive and anticipatory communications.
- Accepts leadership responsibility and accountability for implementing the vision, goals and policies of the district.

Board Norms

The governance team commits to accomplishing these standards and roles through:

- Focusing on all students
- Demonstrating respect
- Creating transparency
- Communicating openly
- Listening actively
- Keeping commitments
- Being collaborative
- Taking the time needed to govern effectively
- Encouraging everyone's ideas and points of view
- Balancing trustee area representation vs. districtwide responsibility
- Adherence to the Brown Act

Trustee Areas and Representation

Board members are elected by the voters within their trustee area but serve the students, families and residents throughout the district's 75 square mile area. As such, board members should consider the impacts of decisions on all constituents when deliberating and take action in the best interest of the district as a whole rather than their specific trustee area. Unless specific to the election or trustee boundary designation processes, information prepared by staff will not delineate data specifically by trustee areas.

To facilitate strong community connections, board members are encouraged to build relationships with the organizations and residents within their trustee area in the manner they deem most appropriate and effective. As a courtesy, board members engaged in district business with organizations in another trustee area are encouraged to inform the board secretary and the board member representing the area.

Welcoming new members

The board president meets with each newly elected member individually to provide a copy of the Governance Handbook, the schedule of meetings, the format for meetings and governance team operations.

The superintendent meets with each newly elected member to provide an overview of the district and to introduce cabinet members and other staff who will be communicating with the board.

District legal counsel will give newly elected members a copy of the Brown Act and inform them they must conform to its requirements immediately upon assuming office and/or at any time when the newly elected is acting on behalf of the district.

The governance team attends the swearing-in ceremony and reception for the newly elected members.

Annual Organizational Meeting

The annual organizational meeting will be held within the required 15-day period commencing on the second Friday in December.

At this meeting, the board shall

- Elect a clerk, vice president and president from its members.
- Establish the regular school board meeting dates and starting/ending times for the year.
- Appoint representatives to specific organizations and committees and
- Determine locations of board meetings (Board Bylaws 9320, 9140).

Speaking with a common voice

All public statements in the name of the board are made by the board president or, if appropriate, by the superintendent or superintendent's designee.

When speaking to community groups, the media or to the public, individual board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the board.

When a board decision is reached, all board members shall support that decision until it is amended or rescinded by board action. Any board member who may wish to criticize or oppose any specific board action should do so in an open board meeting.

Assigning work to staff

No individual member of the board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor as an individual, command the services of any employee. Board members are to channel their requests and/or concerns directly to the superintendent

Addressing conflict among board members

The governance team norms are designed to create an open, respectful, collaborative culture. Members will engage in dialogue while welcoming an open discussion with different points of view. Members will demonstrate an ability to disagree on issues without taking the disagreements personally, nor using social media or public platforms to showcase disagreements. Members will endeavor to maintain neutral body language and tone during deliberations.

School visitations/Extracurricular events

School visitations are encouraged to build understanding of the district's instructional programs, curriculum and communities. Board members should make appointments with the school principal prior to visiting a campus. The board member should also email the board administrative assistant, so the visit can be placed on the board calendar alerting other members to the visit as well as the superintendent. This may prevent one school from having numerous visits from different board members during a short period of time. During visits, members should be cautious of interrupting the learning environment.

Graduations

Graduation ceremonies honor the accomplishments of students and the contributions of their families, teachers and staff and other supporters. Each board member participates in the ceremony of the comprehensive high school(s) within their trustee area by certifying the class. Board members participate in the ceremonies of non-comprehensive high schools on a rotating basis.

Board Meetings

Board meeting materials

Board members will be provided with agendas and copies of all related backup materials for regular meetings at least 72 hours in advance and for special meetings at least 24 hours in advance. Members are responsible for reviewing all materials prior to the meeting to assist with an efficient and effective deliberative process.

To provide greater access and transparency to materials, the district is adopting a digital materials management platform. Upon request to the board assistant, members will be provided with devices, training, and/or assistance to access materials.

Placing items on board agendas

Board members may request that matters be added to meeting agendas during the future agenda discussion, occurring during each regularly scheduled meeting. If majority of board members share an interest in the matter, the board president and superintendent shall determine if the topic is within jurisdiction of the board and schedule the item. Items that are not within the jurisdiction of the board cannot be agendized. The board president and superintendent may determine if a request is primarily for informational purposes and may fulfill such a request by providing the desired information as appropriate.

The role of board members during board meetings

The authority to direct action rests solely with the full board during public board meetings. A majority vote provides direction to the superintendent. By carefully reviewing the board packet prior to the board meeting, board members can contact the superintendent for questions about an item. All members share a common responsibility to ensure the Brown Act is followed.

Individual board member's request for information, materials or action

It is important for trustees to be well informed, as oversight of the district is one of the main functions of the board. Trustees recognize that they have no power as individuals to direct staff actions, and that compiling information in response to trustee requests can take staff away from their day-to-day operations of schools and the district. An individual board member will – insofar as possible – let the superintendent and staff know ahead of time when a request for information will be made in a public meeting, so the staff can be prepared to provide a thorough response. Staff will make every effort to ensure that board agenda items include thorough background and information. Requests for information not on the board agenda should be made to the superintendent who will ensure the appropriate staff person responds. All information provided by the administration in response to a request by a trustee shall be provided to all other trustees at the same time. Trustees should self-regulate the number of requests for information regarding issues not on the board agenda.

Board meeting guidelines

It is important to recognize that a board meeting is the time for the board to do their work in public view. We agree to keep our focus on the best interest of our students at all times. After staff input and public comment, board members are encouraged to ask questions and explain their thinking related to the topic at hand. The board president recognizes members who desire to speak, alternating, so that all members have the opportunity to speak. There is not a time limit or limit to the number of questions or comments that a board member may make, but each board member should be respectful of giving other members the opportunity to speak. Nothing in this section will preclude members from speaking multiple times until all discussion is concluded.

Unless a point is important to further understanding of the immediate discussion, the board president will allow all other members to speak first and then add their comments or questions.

The rules contained in Appendix A, “San Juan Unified Rules of Order,” shall govern operations of board meetings unless they are in conflict with this handbook, board bylaws, state or federal law. Where there is a conflict of the same, state then federal law supersedes existing regulations and policies.

Public comments

Members of the public shall have an opportunity to address the board on any item of interest that is within the subject matter jurisdiction of the board (Education Code section 35145.4, Government Code section 54954.3). If the public comments on items not appearing on the posted board agenda, the board cannot take action or discuss the comments (Government Code section 54954.2), other than to briefly acknowledge the comments and, if desired, to ask staff for follow-up information.

Voting

A majority vote of all members of the board is necessary for the election of officers or for any other action by the board unless otherwise specified by law. Voting shall be by voice and the board administrative assistant records the votes by member, which is placed into the minutes of the meeting. Where a board member cannot participate audibly in the vote, they may submit their vote in writing during the public meeting.

Unless otherwise provided by law, affirmative votes by a majority of the board’s membership are required to approve any action under consideration as allowable by quorum.

The board shall take no action outside of a public meeting except on those matters and under those conditions authorized for closed sessions (Government Code sections 54957, 54957.7; Board Bylaw 9323.2).

Voting no or abstaining

Each trustee respects the right of other trustees to vote “no” on an issue. Everyone agrees it is a courtesy to the governance team to explain the reasons for the “no” vote, either during deliberation or before casting the vote.

A member may abstain from voting for any reason by announcing their abstention when a vote is called. Similar to a no vote, it is a courtesy to the governance team to explain the reason(s) for abstaining from a vote. If a member was absent at the previous meeting, it is customary to abstain from voting on the approval of that meeting’s minutes.

A member must recuse themselves from a vote if any one of the following is true: 1) the matter directly involves a close relative of the board member (Education Code section 35707); 2) the vote is to replace the board member’s position on the board (Education Code section 35178); or 3) the matter involves a “remote interest(s)” as listed in Government Code section 1091. When any one of these conditions is met, a board member must recuse themselves by announcing their recusal when the topic is first announced for discussion and leaving the dais during the duration of discussion or action on that item.

Quorum

A quorum is the minimum number of voting members who must be present at a properly called board meeting in order to conduct business in the name of the board and is established when a majority of the board members (at least four of the filled positions) are in attendance (Education Code section 35164, Board Bylaw 9323).

Additional Board Information

Board-appointed/board-approved committees

Board members appoint community members to committees as determined in committee bylaws. Newly elected board members will be given the option to appoint their own committee members or continue with the current appointments.

Board members serve as the conduit between a board-appointed/board-approved committee and the board as a whole. Board members are not voting members of board-appointed/board-approved committees.

If a board member wants to attend a board-appointed/board-approved committee meeting of which they are not the board liaison, the board member should contact the board administrative assistant. This will eliminate the possibility of four or more board members being in attendance at the meeting.

Electronic media

The Board of Trustees will use electronic media (e.g., email and texting) carefully to ensure that there is no violation of the Brown Act (Government Code sections 54950-54962). The Brown Act prohibits a majority of board members from exchanging information outside of a board meeting, or using a series of communications of any kind, directly or through intermediaries, to:

- discuss, deliberate, or take action on an item of business within the subject matter jurisdiction of the board,
- advance or clarify an issue,
- facilitate agreement or compromise or
- advance an ultimate resolution.

The board recognizes that by using “Reply All” in email responses, the email:

- becomes part of the deliberative process,
- creates a public record and
- inhibits opportunity for any other four board members to have a conversation on a topic.

Board members will be aware of, and follow, district policy as it pertains to electronic communication. The district is subject to requests for public documents as provided by the California Public Records Act (Government Code section 6250 et seq.). Public documents include emails, text messages and other correspondence from, and between, board members as well as from, and between, employees and board members, regardless of whether sent or received on district provided or personal devices or accounts.

Board members who engage constituents via social media are responsible for ensuring that opinions expressed are presented as their own and not those of the board and for following all applicable board policies and state and federal laws.

Complaints from community/staff

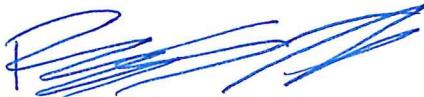
When an issue is brought to a board member, the board member will use active listening to hear what the complaint or issue is. Board members need to remain cognizant of their responsibility for judicial review, staff and student confidentiality and due process when talking with the complainant.

Restate what the complainant has said to ensure that you have heard the information correctly. Ask the person what they would like the board member to do with the information and what the individual would like to see as a possible solution. Explain that you will be sharing the information with the superintendent.

Redirect the complainant to communicate with appropriate personnel and utilize the appropriate complaint procedure. Ask the individual to follow up if the problem isn't resolved. Notify the superintendent as soon as possible with details of the complaint.

In order to support a positive working relationship among the San Juan Unified School District Board of Education, the staff, students and the community, we have reviewed and agreed to the norms and protocols outlined in the 2024 Governance Handbook. We shall renew these agreements annually.

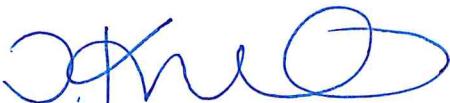
Affirmed on this 23rd day of April 2024.



Ben Avey, Member
San Juan Unified School District
Board of Education



Zima Creason, Member
San Juan Unified School District
Board of Education



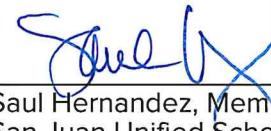
Tanya Kravchuk, Member
San Juan Unified School District
Board of Education



Paula Villegas, Member
San Juan Unified School District
Board of Education



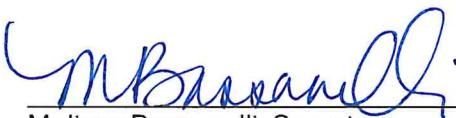
Pam Costa, Member
San Juan Unified School District
Board of Education



Saul Hernandez, Member
San Juan Unified School District
Board of Education



Manuel Perez, Member
San Juan Unified School District
Board of Education



Melissa Bassanelli, Secretary
San Juan Unified School District
Board of Education

San Juan Unified Rules of Order

San Juan Unified's Board of Education and committees that operate under the Brown Act or Greene Acts utilize the following rules to govern operations during meetings of their bodies. District policy including administrative regulations and board policy as well as state and federal laws shall take precedence if in conflict with these rules.

Amendments and Updates

These rules are based on [Rosenberg's Rules of Order](#) (as published by the League of California Cities) designed for municipalities and civic organizations with modifications to meet the specific needs, practices and interests of the district. In connection with updates to the district's Board Governance Handbook, district staff shall review any updates to Rosenberg's Rules of Order to consider for adoption.

The Board of Education shall approve all proposed changes to these rules before they become effective.

The Role of the Chair

It is the responsibility of all members to understand the rules of parliamentary procedure, but it is the role of the chair to apply the rules to the operations of the meeting. The chair is supported in this function by staff as appropriate for the meeting body.

As the chair has a larger role in the operation of the meeting, it is a courtesy that they offer comment on a matter before the body after other members and should refrain from making or seconding a motion unless convinced other members will not do so at that point in time.

The Basic Format for an Agenda Item Discussion

A meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

- 1) The chair should announce the agenda item number and subject and then invite the appropriate person(s) to report on the item, including any recommendations they may have.
- 2) Following the presentation, the chair should open public comment following the body's public comment procedure. Speaking times for public comment are limited to 2 minutes per speaker. Total time for public speaking on a public item is determined by each body's bylaws. If the item is a public hearing, the chair must open the public hearing before beginning public comment and close the public hearing upon conclusion of speakers.
- 3) The chair should ask members of the body if they have questions or comments regarding the item. Members may ask questions of the presenters and other members or offer comments for consideration. The chair should offer questions or comments after other members have had an opportunity. At the discretion of the chair, members may have additional opportunities to offer questions or comments.
- 4) Upon conclusion of discussion and questions by members, or as appropriate, the chair should invite a motion. The chair should announce the name of the member who makes the motion.
- 5) The chair should ask for a second to the motion. The chair should announce the name of the member who seconds a motion. All motions require a second.
- 6) The chair should check to make sure everyone understands the motion. This can be done by:
 - a. The chair asking the maker of the motion to repeat it;
 - b. The chair can repeat the motion; or
 - c. The chair can ask the individual taking minutes to repeat the motion.
- 7) The chair should then invite discussion on the motion before the body. If no discussion is offered, or after discussion has ended, the chair should announce the body will vote on the motion.
- 8) The chair takes a vote by asking for the "ayes" and then asking for the "nays." If members have not yet voted, then the chair should ask for "abstentions."
- 9) The chair should announce the result of the vote and the action the body has taken.

Motions

Motions are the vehicles for decision-making by a body. A member makes a motion by preceding the member's desired approach with the words, "I move..." The chair usually calls for a motion by inviting members of the body to make a motion, by suggesting a motion that another member then moves or by

making the motion themselves. (Note: Chairs should refrain from making motions or seconding motions unless other members of the body do not offer.)

Types of Motions

Basic Motion – The basic motion is one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan our event." A motion must have a second to be considered by the body.

Motion to Amend – If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee."

Substitute Motion – If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the event this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accept the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

A "motion to reconsider" is a special and unique motion. Once a vote is taken by a body it is considered final and can only be reopened if a motion to reconsider is made and passed. A motion to reconsider requires a majority vote to pass like other basic motions, but there are two special rules that apply only to motions to reconsider. First, a motion to reconsider must be made at the meeting where the item was first voted upon. (This requirement can be suspended if motioned to do so and approved by a two-thirds majority.) Second, the motion to reconsider may only be made by certain members of the body.

Accordingly, a motion to reconsider may only be made by a member who voted in the majority on the original motion. Any member may second the motion including those who voted in the minority. If the motion to reconsider passes, the original matter is back before the body and the new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them to avoid confusion. All motions must have been moved and seconded to be valid for consideration by the body, this includes basic motions, motions to amend and substitute motions.

When there are two or more motions on the floor (which have all been moved and seconded) the vote should proceed *first* on the *last* motion that is made. For example, consider that 1) a basic motion is made followed by 2) a motion to amend and then 3) a substitute motion. The chair would first call for discussion and vote on the third motion, the substitute motion. If the substitute motion is approved, it replaces the basic motion and renders the motion to amend invalid and voting is over. If the substitute motion fails, the chair would then call for discussion and vote on the motion to amend. If approved, the amended motion would be considered for vote. If the amendment fails the original motion is then considered.

Debate on Motions

Most motions are subject to discussion and debate by the body as long as members wish to discuss the item. Discussion remains open until such time that the chair determines it is time to move on and take action. There are exceptions when a motion is *not debatable*, and a chair must take an immediate vote if the motion is made and receives a second:

Motion to adjourn – This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess - This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or several hours. It requires a simple majority vote.

Motion to fix the time to adjourn - This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. It requires a simple majority vote.

Motion to table – This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on “hold.” The motion can contain a specific time in which the item can come back to the body, or the motion can contain no specific time for the return of the item. If no specific time is included in the motion, those individuals responsible for setting the body’s agenda shall identify when the item returns for consideration by the body. Motions to table require a simple majority vote.

Motion to limit debate – The most common form of this motion is to say, “I move the previous question” or “I move the question” or “I call the question.” As a practical matter, when a member uses one of these phrases, the chair can expedite matters by treating it as a request rather than as a formal motion. The chair can simply inquire of the body “any further discussion?” If no one wishes to have further discussion, the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the “question” as a formal motion and proceed to it. Motions to limit debate require a two-thirds vote.

Majority and Super Majority Votes

All motions require at least a simple majority vote. A tie vote means the motion fails. For example, in a seven-member body, a vote of 4-3 passes a motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3 the motion still fails.

There are exceptions when a motion requires a super majority vote:

Motion to limit debate - This motion ends debate on a motion before the body and requires a two-thirds vote to be approved.

Motion to close nominations – A motion to close nominations for officers (such as the chair) effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question - Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Counting Votes

Quorum is determined by the body’s bylaws or other governance documents.

All motions must receive a second and an “aye” vote by a majority of the body to be adopted.

Abstentions votes can be used to meet quorum requirements but are not calculated in determining the outcome of the vote.

Courtesy and Decorum

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body. A member cannot generally interrupt a speaker however there are a few exceptions:

Privilege – A member can call for a “point of privilege.” The chair should then interrupt to ask the interrupter to state their point. Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person’s ability to hear.

Order – A member can call for a “point of order.” Again, the chair would ask the interrupter to “state your point.” Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal – If the chair makes a ruling that a member of the body disagrees with, the member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day – This is simply another way of saying “return to the agenda.” If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair’s determination may be appealed.

Withdraw a motion – During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if

he or she wishes to make the motion and any other member may make the motion if properly recognized.

Meeting Norms:

- We will keep our focus on the best interest of our students.
- We will stay focused on our goals.
- We will respect differences and show respect.
- All team members are encouraged to offer their ideas and resources.
- We will wait to speak until a team member has finished talking.
- We will listen actively to all ideas in order to enhance understanding.
- We will model inclusivity and be inclusive of each other.
- We will respect team meeting times: start on time, return from breaks promptly, avoid unnecessary interruptions.

SUBJECT: Revisions to Board Bylaws and Exhibits and Retirement of Board Policy (Gaddis) - 8:05 p.m.

DEPARTMENT: Legal Services

ACTION REQUESTED:

Discussion: The superintendent is recommending that the board discuss the revisions to Board Bylaw 9270 Conflict of Interest and Exhibit 9270; revisions to Board Bylaw 9320 Meetings and Notices; revisions to Board Bylaw 9323.2 Actions By The Board and new Exhibit 9323.2; and the retirement of Board Policy 1120 Governing Board Meetings. Action anticipated: 09/24/2024.

RATIONALE/BACKGROUND:

Periodically, the board is asked to review the district board bylaws as they are revised to align with California School Boards Association (CSBA) updates. Board Bylaw 9270 and Exhibit 9270 are required to be reviewed and updated every two years per the California Fair Political Practices Commission. Once action has been taken, Board Bylaw and Exhibit 9270 will be forwarded to the County of Sacramento for review and approval by the Sacramento County Board of Supervisors. Board Bylaws 9320 and 9323.3 are being updated and Exhibit 9323.3 is being created to align with CSBA revisions and updates. In addition, Board Policy 1120 is being deleted as it is obsolete with the language now found in Board Bylaw 9320.

ATTACHMENT(S):

1. [Board Bylaw 9270 revisions](#)
2. [Exhibit 9270 revisions](#)
3. [Board Bylaw 9320 revisions](#)
4. [Board Bylaw 9323.2 revisions](#)
5. [Exhibit 9323.2 new](#)
6. [Board Policy 1120 ^Governing Board Meetings retirement](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Fhanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Board Policy Manual
San Juan Unified School District

Bylaw 9270: Conflict Of Interest

Status: ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 09/13/2022 | **Last Reviewed Date:** 09/13/2022

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. No board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by their financial, family, or other personal interest or consideration.

In accordance with law, board members shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

Even if a prohibited conflict of interest does not exist, a board member shall abstain from voting on personnel matters that uniquely affect their relatives. However, a board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which their relative belongs. Relative means an adult who is related to the board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code section 35107(e)) A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great- grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The board shall adopt a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code section 87303 and within the deadline for submission established by the code reviewing body. (~~Government Code section 87303~~)

Upon direction by the code reviewing body, the board shall review the district's conflict of interest code and submit any changes to the code reviewing body, or if no change is required, the board shall submit a written statement to that effect. (Government Code section 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments

have become apparent. (Government Code section 87306)

When reviewing and preparing the district's conflict of interest code, the superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code section 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code sections 87302, 87302.6)

Conflict of Interest under the Political Reform Act

A district official, including a board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use their official position to influence a governmental decision in which they know or have reason to know that they have a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the board member, designated employee, or other person in a designated position, their immediate family, or any financial interest described in 2 CCR 18700. (Government Code sections 87100, 87101, 87103; 2 CCR 18700-18707)

~~A board member, designated employee, or other person in a designated position makes a governmental decision when, acting within the authority of their office or position, they authorize or direct any action on a matter, vote, or provide information or opinion on it, contact, or appear before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.~~

~~However, a board member shall participate in the making of a contract in which they have a financial interest if their participation is required by the rule of necessity or legally required participation pursuant to Government Code section 87101 and 2 CCR 18705.~~

A district official makes a governmental decision when, within the authority of the office or position, the district official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before another district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a district official shall participate in the making of a contract in which the district official has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

A board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the board shall abstain from voting on the matter. They may remain on the

dais, but their presence shall not be counted towards achieving a quorum for that matter. A board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue.

Conflict of Interest from Campaign Contributions

To avoid improper influence over the board's decision-making involving the issuance of a license, permit, or other entitlements for use, including a contract, district officers, which includes board members or agency heads, shall comply with Government Code section 84308, including the following: (Government Code section 84308)

- 1. A district officer is prohibited from accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the board and for 12 months following the date a final decision is rendered in the proceeding, if the board member knows or has reason to know that the party or participant has a financial interest in the board's decision.*
2. Any district officer who received a contribution of more than \$250 from a party or participant in the preceding 12 months shall disclose that fact on the record of the proceeding prior to the board rendering a decision in the proceeding. If the district officer willfully or knowingly received the contribution and knows or has reason to know that the participant has a financial interest in the board's decision, the district officer shall not make, participate in making, or in any way attempt to use the official position to influence the board's decision.
3. A district officer who receives a contribution that would otherwise require disqualification as described in Item #2 above may participate in the proceeding if the contribution is returned within 30 days from the time the district officer knows or should have known about the contribution and the proceeding.
4. A district officer who unknowingly accepts, solicits, or directs a contribution of more than \$250 during the 12 months after the date of the board's final decision on the proceeding may cure the violation by returning the contribution, or the portion exceeding \$250, within 14 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer shall maintain records of curing the violation.

The provisions in Government Code *section 84308 as specified above do not apply to labor contracts, competitively bid contracts, and personal employment contracts. (Government Code section 84308)*

Conflict of Interest under Government Code section 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a board member has such a financial interest in a contract made by the board, the contract is void. (Government Code section 1090)

Board members who willfully fail to disclose a remote interest in a contract may be subject to a fine or imprisonment pursuant to Government Code section 1097.

A board member shall not be considered to be financially interested in a contract in which they have only a "remote interest," as specified in Government Code section 1091, if the remote interest is disclosed during a board meeting and noted in the official board minutes. The affected board member shall not vote or debate on the matter or attempt to influence any other board member or district official to enter into the contract. (Government Code section 1091)

A board member shall not be considered to be financially interested in a contract in which their interest is a "noninterest" as defined in Government Code section 1091.5. Noninterest includes a board member's interest in being reimbursed for their actual and necessary expenses incurred in the performance of their official duties, in the employment of their spouse/registered domestic partner who has been a district employee for at least one year prior to the board member's election or appointment, or in any other applicable circumstance specified in Government Code section 1091.5.

Common Law Doctrine Against Conflict of Interest

A board member shall abstain from any official action in which their private or personal interest may conflict with their official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the board member's duties as an officer of the district. (Government Code sections 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code section 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code section 89503) *In addition*, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code section 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: (Government Code section 89506)

1. The travel is in connection with a speech given by a board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech, and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code section 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code section 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and 2, above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for board members and designated employees. (Government Code section 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code sections 89501, 89502)

The term honorarium does not include: (Government Code section 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

SAN JUAN UNIFIED SCHOOL DISTRICT

Adopted: June 9, 1992 Carmichael, California

Effective: September 1, 1992

Revised: August 24, 2021

Approved by Sacramento Board of Supervisors: December 7, 2021

Revised: September 13, 2022

Approved by Sacramento Board of Supervisors: December 13, 2022

Disclosure Statement Filing

Governing Board members and designated employees shall file an annual Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed below. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

Disclosure Categories

Category 1: A person designated Category I shall disclose:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
- b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or sub- contractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

Category 2: A person designated Category 2 shall disclose:

- a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.
- b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the district which the designated person manages or directs. For the purposes of this category, a principal's department is their entire school.

Designated Positions

Designated Position	Disclosure Category
Members of the San Juan Unified School District Governing Board	All
Members of the governing bodies of the charter schools	All
Superintendent of Schools	All

Deputy Superintendent, Schools and Student Support	All
General Counsel	All
Chief of Staff	All
Chief Operations Officer	All
Chief Financial Officer	All
Assistant Superintendent, Educational Services	All
Assistant Superintendent, Human Resources	All
Assistant Superintendent, Secondary Education and Programs	All
Assistant Superintendent, Elementary Education and Programs	All
Senior Director, Technology	All
<i>Executive Director, Labor Relations and Government Affairs</i>	All
<i>Manager, Business Support Services</i>	All
Director, Fiscal Services	All
Controller, Charter School	All
Director, Human Resources	1
Executive Director, Charter School	2
Supervisor, Procurement	2
Assistant Director, Special Education	2
Assistant Director, Assessment, Evaluation & Planning	2
Construction Manager	2
Procurement Technician	2
Director, Adult and Career & Technical Education	2
Director, Charter School	2

Director, Nutrition	2
Director, Student Support Services	2
Director, Equity and Student Achievement	2
Director, Elementary and K-8	2
Director, Facilities, Construction and Operations	2
Director, Family Engagement & Partnership Development	2
Director, Communication	2
Director, Continuous Learning Improvement/LCAP	2
Director, Professional Learning & Curriculum Innovation	2
Director, Admissions & Family Services	2
Director, Safe Schools	2
Director, Secondary Education	2
Director, Special Education	2
Director II, Special Education	2
Director, Student Learning Assistance	2
Director, Transportation	2
Director, Maintenance and Operations	2
Manager, Fiscal Services	2
Manager, Maintenance and Operations	2
Manager, Risk Management	2
Manager, Transportation	2
Construction Manager	2
Operations Analyst, Facilities, Maintenance and Modernization	2

Procurement Analyst	2
Procurement Specialist (Construction/Bond Program)	2
Program Manager	2
Program Manager, Human Resources	2
Program Manager, Multi-Tiered System of Support	2
Program Manager, Network & Telecommunications	2
Program Manager, Teaching and Learning	2
Program Manager, Technology Services	2
Program Manager, Title 1	2
Program Manager, English Learner Department	2
Director, Multi-Tiered System of Support	2
Risk Management Analyst	2
<u>Legal Analyst</u>	<u>2</u>

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the superintendent or designee. The superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2CCR 18700.3)

1. Approve a rate, rule or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2CCR 18704, subsections (a) or (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code (2 CCR 18700.3).

SAN JUAN UNIFIED SCHOOL DISTRICT

Adopted: June 9, 1992 Carmichael, California

Effective: September 1, 1992

Revised: August 24, 2021

Approved by Sacramento Board of Supervisors: December 7, 2021

Revised: September 13, 2022

Approved by Sacramento Board of Supervisors: December 13, 2022

Bylaw 9320: Meetings And Notices

Status: ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 11/08/2005 | **Last Reviewed Date:** 11/08/2005

The Board of Education recognizes that state open-meeting laws define a "meeting" as:

1. Any congregation of a majority of the members of the Board in the same time and place to hear, discuss or deliberate upon any item that is within the subject matter jurisdiction of the Board or district; and
2. Any use of direct communication, personal intermediaries or technological devices by a majority of Board members to develop a collective concurrence. (Government Code section 54952.2)

(cf. 9321 - Closed Sessions)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

Provided that the majority of the members do not discuss among themselves district business of a specific nature, attendance by a majority of the Board's members at any of the following events and individual contacts or conversations between a Board member and any other person are not subject to state open-meeting laws:

1. Individual attendance of a board majority at conferences that are open to the public involving a discussion of general interest to the public or other school districts;
2. Attendance of a majority at an open and publicized meeting organized to address a topic of local community concern by a person or organization other than the school district;
3. Attendance of a majority at an open and noticed meeting of a board committee;
4. Attendance of a majority at a purely social or ceremonial occasion.
5. Attendance of a majority of the members of the Board at an open and noticed meeting of another body of the local agency. The Board members may discuss district business of a specific nature that is part of the scheduled meeting but may not otherwise discuss among themselves district business that is not a part of the scheduled meeting.

All meetings of the Board shall be open to the public, with the exception of closed sessions. Meetings shall be held in a facility that is accessible to all persons, including disabled persons, without charge. (Government Code sections 54953, 54954)

Meeting notices and agendas shall specify that an individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with applicable open meeting laws (Brown Act), the board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, board meetings shall provide the opportunity for members of the public to directly address the board. All meetings shall be conducted in accordance with law and the board's bylaws, policies, and administrative regulations.

A board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location as permitted by Government Code 54953, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the board. (Government Code 54952.2)

In accordance with law and as specified in Board Bylaw 9012 - Board Member Electronic Communications, a majority of the board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the board. (Government Code 54952.2)

However, the superintendent or designee may engage in separate conversations or communications with board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the board, as long as that employee or district official does not communicate the comments or position of any board members to other board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at board meetings, the superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. Any doubt about a request for accommodation shall be resolved in favor of accessibility. Notice of the procedure for receiving and resolving such requests for accommodation shall be given in each instance in which notice of the time of a meeting is otherwise given or the agenda for the meeting is otherwise posted. (Government Code 54953, 54953.2, 54954.1, 54954.2)

Regular Meetings

School Board meetings shall generally be held two times a month, although the Board may choose to have more or less meetings in any given month as they deem appropriate. When necessary, the day preceding a regular scheduled meeting shall also be deemed regular meetings so that the Board may meet in closed session concerning student discipline matters.

The times and dates of school board meetings will be established by the Board at the annual organizational meeting.

Should a fire, flood, earthquake or other emergency render the regular meeting place unsafe, meetings may be temporarily held at a place designated by the president or designee, who must notify all news media requesting notice of regular and special meetings. (Education Code section 35140, Government Code section 54954)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. Agendas shall also be made available to all district employees and sites on the district's computer network. No action shall be taken on any item not appearing on the posted agenda, except as allowed by law. (Government Code section 54954.2)

The agenda of each regular meeting shall be mailed to any owner of property in the district who requests it. Requests must be filed with the Board and shall contain the address of the property.

Requests are valid for one year from the date filed and must be renewed annually within 90 days after January 1 of each year. (Government Code section 54954.1)

Persons requesting notices shall pay an annual mailing fee to cover costs as determined by the Superintendent or designee. (Government Code section 54954.1)

Consistent with Government Code 54957.5 and Board Bylaw 9322 - Agenda/Meeting Materials, whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose. The records shall be posted on the district website at the time the materials are distributed to all or a majority of the Board if distributed outside of business hours.

Special Meetings

Special meetings of the Board may be called by the presiding officer or a majority of the Board members on any topic within the subject matter jurisdiction of the board unless otherwise prohibited by law or as specified in BB 9323.2 - Actions by the Board. (Government Code 54956)

Notice of special meetings shall be delivered by mail, personally, or via facsimile transmission at least 24 hours before the meeting to all Board members, the Superintendent or designee, and to the local media who have requested such notice in writing. This notice also shall be posted at least 24 hours before the meeting in a location freely accessible to the public. This notice shall specify the time and place of the meeting and the business to be transacted; no other business shall be considered at these meetings.(Education Code section 35144, Government Code section 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Education Code 35144; Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or after the item's consideration. (Government Code section 54954.3)

Public notice must be given at least 72 hours before any retreats, study sessions or training sessions held by the Board. All such meetings shall be held within district boundaries and action items shall not be included.

Emergency Special Meeting

~~The Board may hold a special meeting without complying with the 24 hour notice requirement in the case of an emergency situation. An emergency situation means:~~

~~1. A work stoppage or other activity which severely impairs public health, safety, or both, as determined by a majority of the members of the Board.~~

~~2. A crippling disaster which severely impairs public health, safety, or both, as determined by a majority of the members of the Board.~~

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to

Government Code 54956. (Government Code 54956.5)

The board may meet in closed session during emergency meetings so long as two-thirds of the members present at the meeting agree or, if less than two-thirds of the members are present, by unanimous vote of the members present. (Government Code 54956.5)

The board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

Except in the case of a dire emergency, the board president or designee shall give notice of the emergency special meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. If telephone services are not functioning, the notice requirement of one hour is waived, as soon after the meeting as possible, the board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the board. In the case of a dire emergency, the board president or designee shall give such notice at or near the time notification is given to the other members of the board. (Government Code 54956.5)

The minutes of the meeting, a list of persons the board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

An emergency means a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

A dire emergency means a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the board. (Government Code 54956.5)

No closed session may be held during an emergency special meeting. All other rules governing special meetings shall be observed, with the exception of the 24-hour notice requirement. The minutes of the meeting, a list of persons the president or designee notified or attempted to notify,

a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least ten days in a public place as soon after the meeting as possible. (Government Code section 54956.5)

Adjourned Meetings

A majority vote by the Board may adjourn any meeting to a later time and place which shall be specified in the order of adjournment. Within 24 hours after a meeting has been adjourned to a later time, a copy of the order of adjournment shall be posted at the meeting site.

If no members are present at any regular or adjourned regular meeting, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code section 54955)

~~The Board shall hold an annual organizational meeting. This meeting shall be held within the 15-day period immediately following the first Friday in December. (Education Code section 35143)~~

~~At this meeting the Board shall:~~

- ~~1. Elect a Clerk, Vice President and a President from its members.~~
- ~~2. Establish the regular school board meeting dates and starting/ending times for the year.~~
- ~~3. Appoint representatives to the following organizations/committees:
 - a. Sacramento County Schools Boards Association (SCSBA)
 - b. California School Boards Association (CSBA)
 - c. California Association of Suburban School Districts (CALSSD)~~
- ~~(1) CALSSD Legislative Committee~~
- ~~d. District Audit Committee~~
- ~~e. Labor Management Council/Teachers (LMC)~~
- ~~f. Classified Labor Management Advisory Committee (CLMAC)~~
- ~~g. Administrative Forum~~
- ~~h. Board Advisory Committees~~
- ~~4. Determine locations of the Board meetings.~~

Location of Meetings

Unless the board is holding a teleconference meeting during a proclaimed state of emergency, all meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction

6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

All meetings, regardless of location, shall comply with the applicable notice and open meeting requirements. Additionally, no such meeting may be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135, which is inaccessible to individuals with disabilities, or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

If a fire, flood, earthquake, or other emergency renders the posted regular or special meeting location unsafe and the deadline for posting the location has passed, the meeting shall be held at a location designated by the board president or designee, who shall so inform all news media who have requested notice of meetings pursuant to Government Code 54956 by the most rapid available means of communication.

Traditional Teleconferencing

A board member may participate in any meeting by teleconference, which includes both audio or video/audio so long as the following conditions are met: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The meeting is conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency
3. The location of the board member participating by teleconference is open and accessible to the public during the meeting, except during closed session, such that members of the public may observe in person the board member participating by teleconference, may hear/listen to the meeting to the same extent as the board member participating by teleconference, and may make public comment during the same portion of the agenda as others members of the public from the same location as the board member participating by teleconference
4. The location of the board member participating by teleconference is noted in the agenda and the agenda is posted at the location of the board member participating by teleconference in advance of the meeting as statutorily required based on the type of meeting
5. At least a quorum of the members is within the district boundaries.

Teleconferencing by Individual Board Member Due to Just Cause

Until January 1, 2026, when there is "just cause" preventing a board member from attending a board meeting in person, that board member may participate in that meeting by teleconference without: (Government Code 54953)

1. Including the location of the board member participating by teleconference in the agenda
2. Making the location of the board member participating by teleconference open and accessible to the public
3. Posting the agenda at the location of the board member participating by teleconference

A board member needing to participate by teleconference for just cause shall notify the board at the earliest possible opportunity, including at the start of a regular meeting, of the need to do so and include a general description of the circumstances relating to the need to appear by teleconference at the given meeting. (Government Code 54953)

For the board member to participate by teleconference under this section, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. At least a quorum of the board participates in person from a singular physical location clearly identified on the agenda
3. The board member participating by teleconference utilizes both audio and visual technology to participate in the meeting
4. The board member participating by teleconference publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the board member's location and the general nature of the member's relationship with each such individual
5. The public is able to access the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the platform or service, in addition to public comment being available in person

The platform or service may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

6. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

A board member shall be permitted to participate by teleconference for just cause for no more than two meetings per calendar year. (Government Code 54953)

For purposes of this section, "just cause" may exist for any of the following: (Government Code 54953)

1. A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a Board member to participate remotely
2. A contagious illness prevents a Board member from attending in person

3. A Board member has a need related to a physical or mental disability not otherwise reasonably accommodated
4. A Board member is traveling while on official business of the Board or another state or local agency

Teleconferencing by Individual Board Member Due to Emergency Circumstances

Until January 1, 2026, when a physical or family medical emergency would prevent a board member from attending a board meeting in person, that board member may request to participate in such meeting by teleconference. The board member requesting to appear remotely shall submit the request as soon as possible and include a concise general description of the emergency that necessitated the request. The board member shall not be required to disclose any disability, medical diagnosis, or personal medical information exempt under existing law. (Government Code 54953)

If the request is received timely, it shall be added to the agenda as the first item of business at the meeting, even before any closed session items. If the request is not received timely, it shall be taken up by the board before the first item of business at the meeting. The request shall only be granted upon a vote by the majority of the Board. (Government Code 54953, 54954.2)

If the request is granted by the board, the board member may participate by teleconference without: (Government Code 54953)

1. Including the location of the board member participating by teleconference in the agenda
2. Making the location of the board member participating by teleconference open and accessible to the public
3. Posting the agenda at the location of the board member participating by teleconference

For the board member to participate by teleconference due to emergency circumstances, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. At least a quorum of the board participates in person from a singular physical location clearly identified on the agenda
3. The board member participating by teleconference utilizes both audio and visual technology to participate in the meeting
4. The board member participating by teleconference publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the board member's location and the general nature of the member's relationship with each such individual
5. The public is able to access the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the platform or service, in addition to public comment being available in person

The platform or service may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

6. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the board shall not take action on any agenda item until the disruption is resolved. (Government Code 54953)

In total, a board member may not participate by teleconference due to emergency circumstances alone, or together with teleconference due to just cause, as specified above, for more than 20 percent of the board's regular meetings or for more than three consecutive months. If the board meets less than 10 times in a calendar year, a board member may not appear remotely due to emergency circumstances for more than two meetings. (Government Code 54953)

Teleconference Meetings During a Proclaimed State of Emergency

The board may conduct a board meeting entirely by teleconference during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. For the purpose of determining whether meeting in person would present imminent risks to the health or safety of attendees due to the emergency
2. When the board has been determined, pursuant to Item #1 above, that meeting in person would present imminent risks to the health or safety of attendees due to the emergency

The board may hold a meeting by teleconference during a proclaimed state of emergency without: (Government Code 54953):

1. Including the location of board members in the agenda
2. Making the locations of board members open and accessible to the public
3. Posting the agenda at the locations of board members

For the Board to hold such meeting, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The public is able to access the meeting via a call-in service or an internet-based platform or service, with real-time public comment being allowed via the platform or service

If an internet-based platform or service is utilized, it may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

3. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

For any public comment period with a time limit, the board may not close that public comment period or the opportunity to register until the full time for public comment has elapsed. For any other public comment period, the board shall allow a reasonable amount of time to allow members of the public to provide public comment and to register to do so. (Government Code 54953)

The board may continue to conduct all meetings by teleconference throughout one or more 45-day periods so long as, prior to the beginning of each 45-day period, the board has reconsidered the circumstances of the state of emergency and determines that it continues to directly impact the ability of the Board to meet safely in person. (Government Code 54953)

Video Teleconferencing

The Board may use video teleconferences for Board meetings when receiving public comment or testimony and during Board deliberations. ~~The Board shall not use other technologies, including telephone conference calls, to conduct business.~~ If the Board elects to use video teleconferencing, agendas shall be posted at all video conference locations whenever they are posted elsewhere. (Government Code section 54953)

During the video teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. All votes taken during a video teleconference meeting shall be by roll call. (Government Code section 54953)

Agendas shall be posted at all video teleconferencing locations and shall list all video teleconference locations whenever they are posted elsewhere. Additional video teleconference locations may be provided to the public.

All Board policies and administrative regulations shall apply equally to meetings that are video conferenced. The Superintendent or designee may assign personnel to monitor each video teleconference location and to facilitate public participation in the meeting.

Bylaw adopted: June 9, 1992
Effective: September 1, 1992
Revised: December 13, 1994
Revised: November 8, 2005

Board Policy Manual
San Juan Unified School District

Bylaw 9323.2: Actions By The Board

Status: ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 10/25/2022 | **Last Reviewed Date:**
10/25/2022

The Governing Board shall act by a majority vote of all of the membership constituting the board unless otherwise required by law. (Education Code section 35164)

An 'action' by the board means: (Government Code section 54952.6)

1. A collective decision by a majority of the board members
2. A collective commitment or promise by a majority of the board members to make a positive or negative decision
3. A vote by a majority of the board members when sitting as the board upon a motion, proposal, resolution, order, or ordinance

The board shall not take action by secret ballot, whether preliminary or final. (Government Code section 54953)

Actions taken by the board in open session shall be recorded in the minutes of each board meeting. (Education Code section [35145](#))

Action on Non-Agenda Items

After publicly identifying the item, the board may take action on a subject not appearing on the posted meeting agenda under any of the following conditions: (Government Code section 54954.2)

1. When a majority of the board determines that an emergency situation exists, as defined in Government Code section 54956.5.
2. When two-thirds of the members present, or if less than two-thirds of the members are present then by the unanimous vote of all members present, determine that the need to take immediate action came to the attention of the district after the posting of the agenda.
3. When an item appeared on the agenda of, and was continued from, a meeting that occurred not more than five days earlier.
4. Until December 31, 2025, when a Board member requests to participate by teleconference due to emergency circumstances pursuant to Government Code 54953 so long as the timing of the request did not allow for sufficient time to place it on the agenda.

Challenging Board Actions

Before seeking to file a civil action to stop or prevent a Brown Act violation or to invalidate a prior action taken by the board, the district attorney's office or interested person shall first present a

demand to "cure and correct" the alleged violation to the district. If the district receives a proper demand from the district attorney's office or any interested person to "cure and correct" an alleged violation of the Brown Act, the board shall consult with legal counsel on if and how to respond as provided by law. (Government Code 54960-54960.5)

~~The district attorney's office or any interested person may file an action in court for the purpose of: (Government Code sections 54960, 54960.2)~~

~~Stopping or preventing the board's violation or threatened violation of the Brown Act~~

~~Determining the applicability of the Brown Act to ongoing or future threatened Board actions~~

~~Determining the applicability of the Brown Act to a past action of the board that is not specified in Government Code section 54960.1, provided that:~~

- ~~a. Within nine months of the alleged violation, a cease and desist letter is submitted to the board, clearly describing the past board action and the nature of the alleged violation.~~
- ~~b. The time for the board to respond has expired and the board has not provided an unconditional commitment to cease and desist from and not repeat the past action alleged to have violated the Brown Act.~~
- ~~c. The action is brought within the time required by Government Code section 54960.2.~~

~~Determining the validity, under state or federal law, of any board rule or action which penalizes any of its members or otherwise discourages their expression~~

~~Compelling the board to audio record its closed sessions because of a court's finding of the board's violation of any applicable Government Code provision~~

~~The district attorney or any interested person may file an action in court to nullify a board action which is alleged to be in violation of law regarding any of the following: (Government Code section 54960.1)~~

- ~~1. Open meeting and teleconferencing (Government Code section 54953)~~
- ~~2. Agenda posting (Government Code section 54954.2)~~
- ~~3. Closed session item descriptions (Government Code section 54954.5)~~
- ~~4. New or increased tax assessments (Government Code section 54954.6)~~
- ~~5. Special meetings (Government Code section 54956)~~
- ~~6. Emergency meetings (Government Code section 54956.5)~~

~~Prior to bringing any action to nullify a board action, the district attorney or other interested person shall present a demand to "cure and correct" the alleged violation. The demand shall clearly describe the challenged action and the nature of the alleged violation and shall be presented to the board in writing within 90 days of the date when the action was taken. If the alleged violation concerns action taken in an open session but in violation of Government Code section 54954.2 (agenda posting), the written demand must be made within 30 days of the date when the alleged action took place. (Government Code section 54960.1)~~

~~Within 30 days of receiving the demand, the Board shall do one of the following: (Government Code section 54960.1)~~

- ~~1. Cure or correct the challenged action and inform the demanding party in writing of its actions to cure or correct.~~

- ~~2. Determine not to cure or correct the alleged violation and inform the demanding party in writing of its decision to not cure or correct.~~
- ~~3. Take no action. If the board takes no action within the 30-day period, its inaction shall be considered a decision not to cure or correct the challenged action.~~

San Juan Unified School District

Exhibit 9323.2-E(1): Actions By The Board

Status:

Original Adopted Date: | Last Revised Date: | Last Reviewed Date:

RESTRICTIONS ON BOARD ACTIONS

This exhibit is a non-exhaustive list of the Governing Board actions that require more than a majority vote as well as restrictions and prohibitions on when the Board may take certain actions. Other such actions may exist and may be identified in the future.

Actions Requiring a Two-Thirds Vote of the Membership of the Board

1. *Resolution declaring the Board's intention to sell or lease real property (Education Code 17466)*
-
2. *Resolution declaring the Board's intent to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)*
-
3. *Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)*
-
4. *Lease, for up to three months, of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)*
-
5. *Request for temporary borrowing of funds needed for immediate requirements of the district to pay district obligations incurred before the receipt of district income for the fiscal year sufficient to meet the payment(s) (Government Code 53821)*
-
6. *Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, action to render city or county zoning ordinances inapplicable to a proposed use of the property by the district so long the proposed use of property is not for nonclassroom facilities (Government Code 53094)*
-

7. When the district is organized to serve only grades K-8, action to establish a community day school for any of grades K-8 (Education Code 48660)
8. When the district is organized to serve only grades K-8, has an average daily attendance (ADA) of 2,500 or less, or desires to operate a community day school to serve any of grades K-6 (and no higher grades) and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)
9. Decision to pursue the authorization and issuance of general obligation bonds pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution (Education Code 15266)
10. Resolution of necessity to proceed with an eminent domain action and, if the Board subsequently desires to use the property for a different use than stated in the resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)
11. When the district has a three-member Board and has adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act (UPCCAA), action to respond to an emergency facilities condition without giving notice for bids to award contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)

Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)

Actions Requiring a Four-Fifths Vote of the Membership of the Board

1. Resolution for district borrowing based on issuance of notes, tax anticipation warrants, or other evidences of indebtedness, in an amount up to 50 percent of the district's estimated income and revenue for the fiscal year or the portion not yet collected at the time of the borrowing (Government Code 53822, 53824)
2. Resolution for district borrowing, between July 15 and August 30 of any fiscal year, of up to 25 percent of the estimated income and revenue to be received by the district during that fiscal year from apportionments based on ADA for the preceding school year (Government Code 53823, 53824)
3. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)
4. When the district has a five-member or seven-member Board and has adopted the procedures set forth in UPCCAA, action to respond to an emergency facilities condition without giving notice for bids to award contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)
5. Resolution to award a contract for a public works project at \$212,500 or less to the lowest responsible bidder, when the district is using the informal process authorized under the UPCCAA for projects of \$200,000 or less, all bids received are in excess of \$200,000, and the Board determines that the district's cost estimate was reasonable (Public Contract Code 22034)

Actions Requiring a Four-Fifths Vote of the Board Members Present at the Meeting

1. Approval of the expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense (Government Code 53790-53792)

Actions Requiring a Unanimous Vote of the Membership of the Board

1. Resolution authorizing and prescribing the terms of a lease of district property for extraction and taking of gas not associated with oil (Education Code 17510, 17511)
2. Authorization of the use of day labor or force account, or waiver of the competitive bid process pursuant to Public Contract Code 20111, when the Board determines that an emergency exists requiring the repair, alteration, work, or improvement to any facility to

permit the continuance of existing classes or to avoid danger to life or property, and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

Actions Requiring a Unanimous Vote of the Board Members Present at the Meeting

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)

Actions Required to Occur During a Regular Board Meeting

1. Termination of the Superintendent or an assistant superintendent without cause (Education Code 35150)
2. Discussion or action regarding the contract, salary, salary schedule, or other compensation of the Superintendent, assistant superintendent, or other management employee as described in Government Code 3511.1 (Government Code 54956)

Prohibitions on Certain Board Actions

1. Termination of the Superintendent or an assistant superintendent without cause within 30 days after the first convening of the Board after an election at which one or more Board members are elected or recalled (Education Code 35150)
2. When the District is disposing of surplus land and has received a notification from the Department of Housing and Community Development pursuant to Government Code 54230.5 with regard to the surplus land, final action to ratify or approve the proposed disposal of surplus land unless the district holds an open and public meeting in compliance with Government Code 54230.7 to review and consider the substance of the notice

Policy 1120: ^Governing Board Meetings

Status: ADOPTED

Original Adopted Date: 06/09/1992 | Last Revised Date: 09/01/1992 | Last Reviewed Date: 09/01/1992

~~Meetings of the Governing Board are conducted for the purpose of district business. As a matter of district policy and state law, meetings shall ordinarily be held in public. The Board may conduct closed meeting sessions to discuss certain matters which are confidential.~~

~~(cf. 9321 – Closed Meetings)~~

~~The Board encourages community involvement in the schools as an essential element of effective schools. The Board and administration shall seek the input of parents/guardians and interested community members on Board agenda items.~~

~~Board meetings shall be conducted in accordance with applicable laws and with Board Bylaws adopted by the Board to govern its actions and the actions of individual Board members.~~

~~(cf. 9320 – Meetings)~~

~~(cf. 9322 – Agenda/Meeting Materials)~~

~~(cf. 9323 – Meeting Conduct)~~

~~(cf. 9323.2 – Actions by Board)~~

SUBJECT: CSBA Directors-at-Large Nominations (Board) - 8:10 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:

Action: The board may wish to nominate candidates to fill directors-at-large seats for Asian/Pacific Islander and Hispanic, on the board of directors of the California School Boards Association (CSBA).

RATIONALE/BACKGROUND:

The CSBA Board of Directors is comprised of directors from throughout the state. There are five directors-at-large. The CSBA Directors-at-Large Asian/Pacific Islander and Hispanic are elected in even-numbered years. The directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure, ensuring that the association continues to effectively carry out its mission.

ATTACHMENT(S):

1. [CSBA Nomination Memorandum](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/03/2024

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



***TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Friday, October 4, 2024***

MEMORANDUM

August 1, 2024

TO: All CSBA Member Districts and County Offices of Education
 FROM: Albert Gonzalez, CSBA President
 SUBJECT: Call for Nominations for CSBA Directors-at-Large Hispanic and Asian/Pacific Islander

Nominations for CSBA Directors-at-Large Hispanic and Asian/Pacific Islander are currently being accepted through Friday, October 4, 2024. Directors-at-Large play an important role at CSBA, helping shape policy and set organizational direction. The attached Directors-at-Large FAQ addresses the role and responsibilities of Directors-at-Large as well as other information include excerpts from the Association's Bylaws and Standing Rules governance documents.

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. It is important to note [Standing Rules 108 and 109](#) prior to making a nomination. SR 108 prohibits Directors from serving on state-wide boards whose organization focuses on labor, parents, special interests, or other segments of the school governance community as it is seen as a conflict of interest. SR 109 prohibits employees of CSBA from serving on the Board of Directors.

The elections will take place at CSBA's Delegate Assembly meeting on Wednesday, December 4, 2024 at the Anaheim Marriott. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference, December 7, 2024. **All newly elected Directors should plan to attend a required orientation in Anaheim following the 3rd General Session at the Annual Education Conference on December 7, 2024.**

A valid nomination includes the following, which is required to be submitted **no later than 11:59 p.m. on Friday, October 4, 2024 via online submission or emailed to nominations@csba.org.**

- **Nomination form from a member board:** A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.

Nominees are required to submit the following candidate materials **by 11:59 p.m. on Friday, October 18, 2024:**

- **Candidate Form**: A signed and dated candidate form completed by the nominee.
- **Two letters of recommendation**: A one page, single-sided, letter addressed to CSBA President Albert Gonzalez and emailed to nominations@csba.org. Recommendation letters may be from:
 - 1) A CSBA member district or county office of education (COE) board – **If the letter is signed by the Superintendent, it must state in the letter that the letter of recommendation is “on behalf of the board.”**
 - 2) An individual board member from a CSBA member district or COE board.
 - 3) Another association of school or county office of education board members.
- **An optional, one-page, single-sided résumé** from the nominee may be emailed to nominations@csba.org.

Please contact CSBA's Executive Office at nominations@csba.org should you have any questions.

Attachments:

1. Directors-at-Large FAQ Sheet
2. Leadership Meeting Dates 2025



Frequently Asked Questions: Election to CSBA's Board of Directors for 2024-2026 term as a Director-at-Large

How many Directors-at-Large are there? There are 5 Directors-at-Large – African American, American Indian, Asian/Pacific Islander, Hispanic, and County. In addition, the Board includes 4 officers, 21 Regional Directors, and 1 statewide Director that represents the county offices of education.

Which Director-at-Large positions are up for election? In even-numbered years, the Directors-at-Large, Asian/Pacific Islander and Hispanic are elected. In odd-numbered years, Directors-at-Large, African American, American, and County.

Who can run for Directors-at-Large? A nominee must be a board member from a CSBA-member district or county board of education. The Director-at-Large, County must be from a CSBA-member county board of education. Please note that Standing Rule 108 prohibits simultaneous service on state-wide boards that represent the education community such as those that represent labor, parents, special interests, or other areas of the school governance community and Standing Rule 109 prohibits CSBA employees from serving on the Board of Directors.

Who can nominate the Directors-at-Large? Any district or county office of education whose board is a member of CSBA.

When are nominations due? Nomination forms are due from member boards on **Friday, October 4, 2024 by 11:59 p.m.** via online submission or emailed to nominations@csba.org. A valid nomination includes the following:

- **Nomination form:** A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.

When are candidate materials due? Candidate materials are due from Director-at-Large nominees on **Friday, October 18, 2024 by 11:59 p.m.** via online submission or emailed to nominations@csba.org. A completed candidate packet includes:

- **Candidate Form:** A signed and dated candidate form completed by the nominee.
- **Two letters of recommendation:** A one page, single-sided letter addressed to CSBA President Albert Gonzalez emailed to nominations@csba.org. Recommendation letters must be from:
 - 1) A CSBA member district or county board of education - if letter is signed by the Superintendent, it must state in the letter “on behalf of the board.”
 - 2) An individual board member from a CSBA member district or county board of education; or
 - 3) Another association of school or county board of education member
- **An optional, one-page résumé** from the nominee may be submitted to nominations@csba.org.

When and where are the elections? Wednesday, December 4, 2024 at CSBA's Delegate Assembly meeting at the Anaheim Marriott.

How long does a Director-at-Large serve on the Board? All Directors, including Directors-at-Large, serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference and Trade Show. Directors-at-Large may run for re-election if they choose to, there are no term limits.

When and where are the required meetings for CSBA Directors? Directors-at-Large are required to attend the Board of Directors meetings and the Delegate Assembly meetings. There are five Board meetings each year held over a weekend, except for the meetings in May and late November/early December when the meetings are held on a single day. The meeting in late January/early February takes place at a determined offsite location while the meetings in late March/early April and late September/early October typically take place at the CSBA office in West Sacramento. The May meeting takes place in Sacramento the day before the Delegate Assembly meeting. In 2025, the December meeting will take place in Sacramento, the day before the Delegate Assembly meeting, followed by the Annual Education Conference. There are two Delegate Assembly meetings scheduled, as noted, in May and late November/early December in the host city of the Association's Annual Education Conference.

What do Directors do? Members of the Board of Directors establish the vision, mission, and goals for the Association, ensure that Association activities and programs remain focused on those goals and the issues identified in the Policy Platform. They provide advocacy on behalf of children, public education, local boards, and the Association; serve on committees, councils, and task forces; and receive reports and updates on major programs consistent with the Vision, Mission, and Strategic Goals of the Association. They also provide two-way communication with Delegate Assembly members and local board members and support and participate in the Association's activities and events.

In addition, the Board has corporate duties to adopt the Association's budget; adopt and amend the Association's Standing Rules; receive reports on corporate operations; approve the hiring and terms of employment of the CEO & Executive Director, upon recommendation of the Executive Committee; comment annually on the performance, and act on the contract of the CEO & Executive Director, upon recommendation of the Executive Committee; and abide by the Code of Ethics, Conflict of Interest Policy, and Whistleblower Policy, as adopted by the Board of Directors.

For questions or additional information, please contact CSBA's Executive Office at
nominations@csba.org. 07/2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2024-2025**

J
09/10/2024

SEPTEMBER 24

Attendance Improvement – R	Oaxaca
Land Acknowledgements – D/A [Discussed 04/23/24]	Oaxaca
Public Hearing: Sufficiency of Textbooks and Instructional Materials and Adoption of Resolution – A	Slavensky
Amendments to Use of Facilities Handbook – A	Camarda
*Consolidated Application, 2024-2025 – A	Oaxaca
*Resolution: Commit Fund Balance – A	Ryan
*New Board Policy 1160 Political Processes – A [Discussed 09/10/24]	Thigpen
*Biennial Review Board Bylaw/Exhibit 9270 Conflict of Interest – A [Discussed 09/10/24]	Gaddis
*Revised Board Bylaw 9320 Meetings and Notices – A [Discussed 09/10/24]	Gaddis
*Revised Board Bylaw/New Exhibit 9323.2 Actions by the Board – A [Discussed 09/10/24]	Gaddis
*Retire Board Policy 1120 Governing Board Meetings – A [Discussed 09/10/24]	Gaddis

OCTOBER 8

Recognition: Week of the School Administrator (Oct. 13-19) – A	Toto
College and Career Readiness – R	Schnapp
Strategic Plan Update – R	Allen
Variable Term Waivers – A	Toto
Assignment of Teachers Outside Regular Base Credential – A	Toto
Provisional Internship Permits – A	Toto
Exemption to the Separation-From-Service Requirement – A	Toto
Williams Complaint Report – R	Gaddis

OCTOBER 22

Recognition: National School Psychology Week (Nov. 11-15) – A	Slavensky
2023-2024 End of Year Data Summary – R	Slavensky
Cell Phone Policy – D	Allen
Legislative Priorities for 2025-2026 – D/A	Thigpen
*CTE Advisory Committee Roster 2024-2025 – A	Schnapp

NOVEMBER 19 (3rd Tuesday)

Board reception honoring outgoing board members (before board meeting)

La Entrada/Adult Education Graduation Requirements – D	Schnapp
Universal Prekindergarten (UPK) Update – R	Townsend-Snider
Dress Code Update – R	Schnapp
Set Annual Organizational Meeting – A	Board
*Resolution: CSPP Continued Funding Application Designated Personnel 2025-2026 – A	Townsend-Snider

DECEMBER 17 (3rd Tuesday)

Board Reception/Swearing-In (before board meeting)

Annual Organizational Meeting – A	Board
System of Professional Growth – R	Slavensky
2023-2024 Audit Report – A	Ryan
2024-2025 First Interim & Budget/Financial Status Report – A	Ryan
Bond Update – R	Camarda
*Continued Funding Application CSPP & CCTR – A	Townsend-Snider
*Minimum Wage Increase (Short Term, Temporary) – A	Toto

JANUARY 14

English Language Development (ELD) Update – R	Oaxaca
The Brown Act – D	Gaddis
Title IX Board Policies – D	Gaddis
BP 0410 Nondiscrimination in District Programs and Activities	
BP 1312.3 Uniform Complaint Procedures	
BP 4030 Nondiscrimination in Employment	
BP 4033 Lactation Accommodation	
BP 4119.11/4219.11/4319.11 Sex Discrimination and Sex-Based Harassment	
BP 5145.3 Nondiscrimination/Harassment	
BP 5145.7 Sex Discrimination and Sex-Based Harassment	
BP 5146 Married/Pregnant/Parenting Students	
Annual Policy Review – D	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
Williams Complaint Report – R	Gaddis
Governance Handbook Annual Update – D	Allen
*Resolution: Emergency Contracting – A	Ryan
*Resolution: Authorized Signature - Power to Contract on Behalf of the District – A	Ryan
*Resolution: Delegating Signature Authorization to the Superintendent – A	Ryan

JANUARY 28

Recognition: 2025 Classified Employees of the Year – A	Toto
Recognition: National School Counseling Week (Feb. 3-7) – A	Schnepp
Katherine Johnson Middle School Transition Update – R	Schnepp
Maintenance Update – R	Camarda
*Title IX Board Policies – A [Discussed 01/14/25]	Gaddis
BP 0410 Nondiscrimination in District Programs and Activities	
BP 1312.3 Uniform Complaint Procedures	
BP 4030 Nondiscrimination in Employment	
BP 4033 Lactation Accommodation	
BP 4119.11/4219.11/4319.11 Sex Discrimination and Sex-Based Harassment	
BP 5145.3 Nondiscrimination/Harassment	
BP 5145.7 Sex Discrimination and Sex-Based Harassment	
BP 5146 Married/Pregnant/Parenting Students	
*Annual Policy Review – A [Discussed 01/14/25]	Gaddis
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
*School Accountability Report Cards (SARCs) – A	Slavensky
*LCAP Federal Addendum Annual Revision – A	Slavensky
*Governance Handbook Annual Update – A [Discussed 01/14/25]	Allen

FEBRUARY 11

Recognition: National School Social Work Week (Mar. 2-8) – A	Oaxaca
Mid-Year LCAP Update 2024-2025 – R	Slavensky
Choices Charter School Mid-Year LCAP Update 2023-2024 – R	Ginter
Technology Update – R	Skibitzki
*Resolution: Biennial Federal Surplus Property Participation Renewal – A	Ryan

FEBRUARY 25

Recognition: Arts Education Month (March) – A	Slavensky
Proposition 28: Arts Education – R	Slavensky
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated ECE) – D	Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – D	Toto
Notice of Intent to Reduce Classified Positions – D	Toto
2025 CSBA Delegate Assembly Election – A	Board
*Early Head Start/Head Start Budget Modification/Carryover Funds – A	Townsend-Snider

MARCH 11

Second Interim Budget Report – R	Ryan
Facilities Master Plan – D	Camarda
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/25/25]	Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/25/25]	Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/25/25]	Toto
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/25/25]	Toto
*Audit Reports for Measures J, N, P and S – A	Ryan

MARCH 25

Recognition: Week of the Young Child (Apr. 5-11) – A	Townsend-Snider
Recognition: Adult Education Week – A	Schnepp
Instructional Technology – R	Slavensky
Transportation Update – R	Camarda
3280 and 7-11 Committees – D	Camarda
*Head Start and Early Head Start Grant Application 2025-2026 – A	Townsend-Snider

APRIL 8

Recognition: School Bus/Van Driver Appreciation Day (Apr. 22) – A	Toto
Instructional Materials Adoptions – D	Slavensky
New High School Courses – D	Slavensky
Accelerated Programs – D	Slavensky
Williams Complaint Report – R	Gaddis
Proposed Board Meeting Dates for 2025-2026 – A	Board

APRIL 22

Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 7) – A	Oaxaca
Recognition: California Day of the Teacher (May 14) – A	Toto
Multi-Tiered System of Supports (MTSS) – R	Oaxaca
Innovative School Update – R	Townsend-Snider
*Instructional Materials Adoptions – A [Discussed 04/08/25]	Slavensky
*New High School Courses – A [Discussed 04/08/25]	Slavensky

MAY 13

Recognition: National Speech Pathologist Day (May 18) – A	Slavensky
Recognition: Classified School Employee Week (May 18-24) – A	Toto
District TK-12 Mathematics Update – R	Slavensky
Career Technical Education Update – R	Schnepp
Nutrition Services Update – R	Camarda
Hearing Officer's Recommendation-2025 RIF (if applicable) – A	Gaddis

MAY 27

Recognition: National Science Bowl (if applicable) – A	Schnepp
Recognition: Science Olympiad (if applicable) – A	Schnepp
Recognition: Academic Decathlon (if applicable) – A	Schnepp

Restorative Practices/Student Discipline – R
Equity Plan – D
*Head Start/Early Head Start SETA Grant Resolution 2025-2026 – A
*Facility Lease Amendments – A

Oaxaca
Oaxaca
Townsend-Snider
Camarda

JUNE 10

Public Hearing: LCAP – D
Public Hearing: LCAP/Choices Charter School – D
Public Hearing: Adoption of the 2025-2026 Budget – D
Strategic Plan Update – R
Temporary Interfund Borrowing of Cash – A
*CIF Superintendent Designation of Representatives 2025-2026 – A
*ECE Program Self-Evaluation for CDE – A
*Head Start/Early Head Start COLA Funding Allocation 2025-2026 – A

Slavensky
Ginter
Ryan
Allen
Ryan
Schnepf
Townsend-Snider
Townsend-Snider

JUNE 24

California School Dashboard Local Indicators – R
LCAP – A [Public Hearing 06/10/25]
Choices Charter School California School Dashboard Local Indicators – R
LCAP Choices Charter School – A [Public Hearing 06/10/25]
Adoption of the 2025-2026 Budget – A [Public Hearing 06/10/25]
Facilities Update – R
Bond Oversight Committee Update – R
*2024-2025 Actuarial Report (OPEB) – A
*Charter School 2023-2024 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A

Slavensky
Slavensky
Ginter
Ginter
Ryan
Camarda
Camarda
Ryan
Ryan

D=discussion; A=action; *=consent; R=report; PC=public comment