



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

Meeting Date: September 19, 2024

Subject: Approve 2023-2024 Year-End Unaudited Actuals Financial Report and 2024-2025 Budget Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2023-2024 Year End Unaudited Actuals Financial Report and receive key 2024-2025 budget updates.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2023-24 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2023, and ending June 30, 2024.

In addition, on June 26, 2024, Governor Gavin Newsom signed the 2024-25 state budget. The budget maintained several proposals included in the May Revision; however, changes have been incorporated. Tonight's presentation will include an update on changes to the 2024-25 budget since its adoption in June.

Financial Considerations: District revenue and expenditures are reported annually and are part of the Business Services Division's responsibilities. No additional expenses will be incurred, nor will additional revenue be received for 2023-24. As part of the budget revision, we identify the projected local impact based on critical items in the 2024-25 State-Enacted Budget and the district's Right-Sizing Plan.

LCAP Goal(s): Family and Community Empowerment; College, Career, and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2023-2024 Year-End Unaudited Actuals Financial Report

Estimated Time of Presentation: 20 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



I. UNAUDITED ACTUALS

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2023-24.

The 2023-24 Unaudited Actuals represent the actual revenues, expenditures, and ending fund balance for all District funds for the fiscal year ending June 30, 2024.

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2023-24 Unaudited Actuals will be presented by staff at the September 19, 2024 Board meeting.

The following data tables are provided as a summary of the required SACS document information included for approval.

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



2023-24 Unaudited Actuals Financial Report

2023-24 Unaudited Actuals General Fund			
Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	423,417,933	2,669,810	426,087,743
Property Taxes & Misc. Local	130,388,318	-	130,388,318
Total General Purpose	553,806,251	2,669,810	556,476,061
Federal Revenues	7,309,973	127,201,828	134,511,800
Other State Revenues	13,215,272	118,567,101	131,782,373
Other Local Revenues	27,263,798	4,822,036	32,085,834
TOTAL - REVENUES	601,595,293	253,260,774	854,856,067
EXPENDITURES			
Certificated Salaries	219,221,857	94,428,017	313,649,874
Classified Salaries	53,439,097	36,505,446	89,944,543
Employee Benefits (All)	135,321,246	84,667,516	219,988,763
Books & Supplies	6,076,780	21,498,348	27,575,128
Other Operating Expenses (Services)	32,794,110	106,351,939	139,146,049
Capital Outlay	990,885	23,280,636	24,271,521
Other Outgo	1,320,710	-	1,320,710
Direct Support/Indirect Costs	(7,951,112)	6,566,954	(1,384,158)
TOTAL - EXPENDITURES	441,213,572	373,298,857	814,512,429
EXCESS (DEFICIENCY)	160,381,721	(120,038,082)	40,343,638
OTHER SOURCES/USES			
Transfers In	2,330,603	-	2,330,603
Transfers (Out)	(1,085,010)	-	(1,085,010)
Net Other Sources (Uses)			
Contributions (to Restricted Programs)	(125,297,303)	125,297,303	-
TOTAL - OTHER SOURCES/USES	(124,051,710)	125,297,303	1,245,594
FUND BALANCE INCREASE (DECREASE)	36,330,011	5,259,221	41,589,232
FUND BALANCE			
Beginning Fund Balance	135,640,173	122,292,561	257,932,734
Other Restatements	35,199	(726,030)	(690,831)
Ending Balance, June 30	172,005,384	126,825,752	298,831,135
Revolving Cash/Stores	253,810	-	253,810
Restricted		126,825,752	126,825,752
Committed	-		-
Assigned	90,000,000		90,000,000
Reserve for Economic Uncertainty	16,290,249		16,290,249
Unassigned/Unappropriated Amount	65,461,325	-	65,461,325

Board of Education Executive Summary

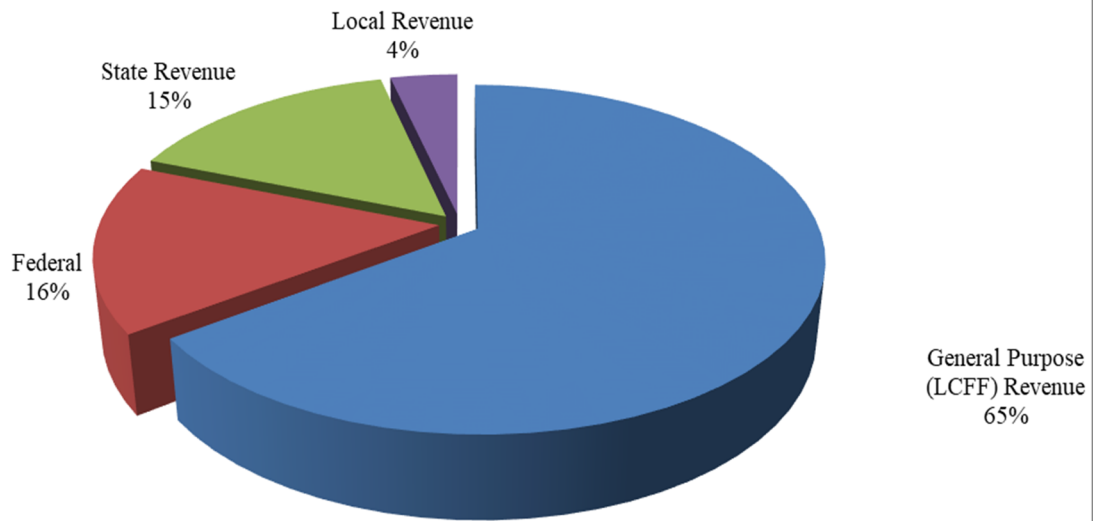
Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

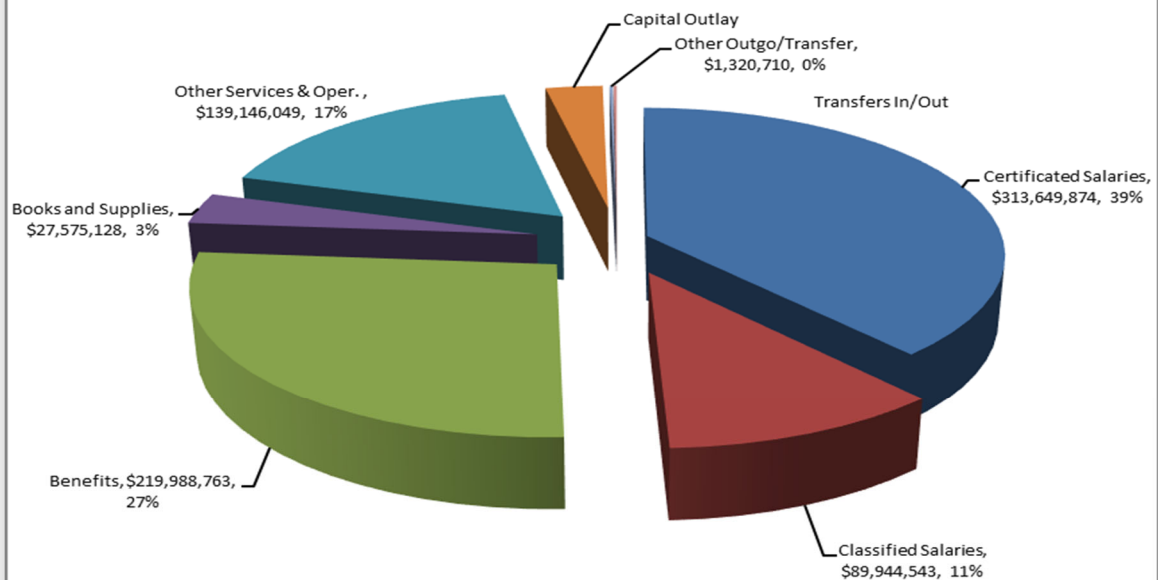
September 19, 2024



Total General Fund Revenue 2023-24 Unaudited Actuals



Total General Fund Expenditures 2023-24 Unaudited Actuals



Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



Comparison of 2023-24 Estimated Actuals to 2023-24 Unaudited Actuals

	Estimated Actuals 2023-24			Unaudited Actuals 2023-24			Changes since Estimated Actuals 2023-24			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose (LCFF)	500,355,264	2,478,216	502,833,480	553,806,251	2,669,810	556,476,061	53,450,987	191,594	53,642,581	1
Federal Revenue	-	157,711,903	157,711,903	7,309,973	127,201,828	134,511,800	7,309,973	(30,510,076)	(23,200,103)	2
State Revenue	12,193,830	127,068,758	139,262,588	13,215,272	118,567,101	131,782,373	1,021,441	(8,501,657)	(7,480,215)	3
Local Revenue	7,877,703	5,790,793	13,668,496	27,263,798	4,822,036	32,085,834	19,386,095	(968,757)	18,417,337	4
Total Revenue	\$20,426,797	293,049,670	813,476,467	601,595,293	253,260,774	854,856,067	81,168,496	(39,788,896)	41,379,600	
Expenditures										
Certificated Salaries	220,037,217	92,447,265	312,484,482	219,221,857	94,428,017	313,649,874	(815,361)	1,980,752	1,165,391	5
Classified Salaries	53,134,055	37,751,960	90,886,015	53,439,097	36,505,446	89,944,543	305,042	(1,246,514)	(941,472)	6
Benefits	139,679,571	87,980,697	227,660,268	135,321,246	84,667,516	219,988,763	(4,358,325)	(3,313,181)	(7,671,506)	7
Books and Supplies	8,649,616	48,571,851	57,221,467	6,076,780	21,498,348	27,575,128	(2,572,836)	(27,073,503)	(29,646,339)	8
Other Services & Oper. Expenses	35,750,339	120,081,775	155,832,114	32,794,110	106,351,939	139,146,049	(2,936,229)	(13,729,836)	(16,686,065)	9
Capital Outlay	2,350,051	24,256,594	26,606,645	990,885	23,280,636	24,271,521	(1,359,166)	(975,958)	(2,335,124)	10
Other Outgo 7xxx	1,510,300	-	1,510,300	1,320,710	-	1,320,710	(189,590)	-	(189,590)	11
Transfer of Indirect 73xx	(8,856,861)	7,405,042	(1,451,819)	(7,951,112)	6,566,954	(1,384,158)	905,749	(838,088)	67,661	12
Total Expenditures	452,254,288	418,495,184	870,749,473	441,213,572	373,298,857	814,512,429	(11,040,716)	(45,196,327)	(56,237,044)	
Deficit/Surplus	68,172,509	(125,445,514)	(57,273,005)	160,381,721	(120,038,082)	40,343,638	92,209,212	5,407,432	97,616,644	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,368,261	-	2,368,261	1,245,594	-	1,245,594	(1,122,667)	-	(1,122,667)	13
Contributions to Restricted	(128,013,844)	128,013,844	-	(125,297,303)	125,297,303	-	2,716,541	(2,716,541)	-	14
Net increase (decrease) in Fund Balance	(57,473,074)	2,568,330	(54,904,744)	36,330,011	5,259,221	41,589,232	93,803,085	2,690,891	96,493,976	
Beginning Balance	135,640,173	122,292,561	257,932,734	135,640,173	122,292,561	257,932,734	-	-	-	
Other Restatements*	-	-	-	35,199	(726,030)	(690,831)	-	-	-	
Ending Balance	\$ 78,167,099	\$ 124,860,891	\$ 203,027,990	\$ 172,005,384	\$ 126,825,752	\$ 298,831,135	\$ 93,803,085	\$ 2,690,891	\$ 96,493,976	
Components of Ending Fund Balance										
Revolving/Stores/Prepays	325,000	-	325,000	253,810	-	253,810	(71,190)	-	(71,190)	
Reserve for Econ Uncertainty (2%)	17,367,624	-	17,367,624	16,290,249	-	16,290,249	(1,102,287.53)	-	(1,102,288)	
Restricted Programs	-	124,860,891	124,860,891	-	126,825,752	126,825,752	-	2,690,891	2,690,891	
Committed	-	-	-	-	-	-	-	-	-	
Other Assignments	-	-	-	90,000,000	-	90,000,000	90,000,000	-	90,000,000	
Unappropriated Fund Balance	\$ 60,474,475	\$ -	\$ 60,474,475	\$ 65,461,325	\$ -	\$ 65,461,325	\$ 4,976,563	\$ -	\$ 4,976,563	
<i>Unappropriated Percent</i>			<i>6.95%</i>			<i>8.04%</i>			<i>1.09%</i>	

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



Comparison of Revenues and Expenditures between the 2022-23 Estimated Actuals and 2023-24 Unaudited Actuals

Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals
<i>1. LCFF is adjusted based on the P-2 apportionment schedule provided by CDE for both unrestricted and restricted resources. Unrestricted LCFF increased revenues from estimated actuals due to \$41M from the release of liability for the 2021-22 Instructional Penalty Liability Waiver.</i>
<i>2. Restricted federal revenues adjustment due to return of 2021-22 \$9.3M in unused funds to Title I Reclassification in allocation of \$8M from FEMA funds to an allowable capital project. The remainder variance includes expected revenue from reimbursable grants yet to received such as \$9.5M from Spec Ed IDEA grant.</i>
<i>3. State revenue change includes an over projection of revenue in ELOP funds of \$5M, a decrease in revenue allocation to English Literacy grant of \$356K, an expected revenue from After school edu and safety of \$1M yet to received and other small state grants for which revenue has not been received.</i>
<i>4. The variance in unrestricted local revenues is primarily due to booking an additional \$15.9M in interest revenue, exceeding projections based on updated reports from the county treasury, along with an increase in collections for district expenditure billable. The decrease in restricted local revenues results from adjustments to local grant funding resources allocated to school sites and departments.</i>
<i>5. The \$1.1M increase in expenditures includes certificated salaries due to recent settlement agreements for 2022-23 and 2023-24, as well as an increase in staffing levels.</i>
<i>6. Decrease of \$1.2M in restricted classified salaries due to reclassification to ESSER to maximize use of funds.</i>
<i>7. Decrease of \$4.1M in benefits are due to reduction per bargain agreement to OPEB contribution, \$3.1M decrease due to reclassification to ESSER.</i>
<i>8. Unrestricted books & supplies decreased by \$2.6M due to decrease in use of school sites and department materials and supplies. Restricted books & supplies decreased by \$27M due to a decrease of \$11.6M in ESSER supplies and non-capitalized equipment, \$4.3M Title program instructional materials and supplies, \$1.6M in ELOP supplies, \$1.3M in restricted lottery, \$1.5M in CTE, \$1.3 Title IV Part A SSAE, \$1M in CSI and other restricted resources.</i>
<i>9. Restricted and unrestricted services and other operating expenses decrease of \$16.7M is due to decrease in contract services for Sacramento City Unified School District for Special Education and before and after school program.</i>
<i>10. Unrestricted capital outlay expenditures decreased by \$1.6M and \$681K primarily due to construction project, and bus purchase carrying over into 2024-25 respectively.</i>
<i>11. Other outgo variance is due to slight decrease in special education excess costs for County programs of \$96K.</i>
<i>12. Indirect costs net change of \$216K due to actual indirect charges to programs based on year end expenditures.</i>
<i>13. Change in transfer in/out due to contribution necessary for Adult Education as a result of expiration of Higher Education Emergency Relief Fund (HEERF).</i>
<i>14. Contributions came in lower than projected due to less expenditures in special education of \$5.4M and an increase of \$2.7M to RRMA contribution.</i>

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



Comparison of Revenues and Expenditures between the 2022-23 Estimated Actuals and 2023-24 Unaudited Actuals

Comparison of Expenditures - Estimated Actuals to 2023-24 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	452,254,288.30	418,495,184.38	870,749,472.68
Unaudited Actuals	441,213,572.03	373,298,856.90	814,512,428.93
Percentage Change	-2.44%	-10.80%	-6.46%

Comparison of Revenues - Estimated Actuals to 2023-24 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	520,426,797.14	293,049,670.14	813,476,467.28
Unaudited Actuals	601,595,292.90	253,260,774.43	854,856,067.33
Percentage Change	15.60%	-13.58%	5.09%

Comparison of Contribution Changes from Estimated Actuals to Unaudited Actuals

Contributions From Unrestricted to Restricted			
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Difference
Special Education	\$ 109,520,644	\$ 104,073,626	\$ (5,447,018)
Routine Restricted Maintenance Account	\$ 18,493,200	\$ 21,223,677	\$ 2,730,477
Total	\$128,013,844	\$ 125,297,303	\$ (2,716,541)

Contributions To Other Funds			
Other Funds		2023-24 Unaudited Actuals	Difference
Charter Fund	125,542	-	(125,542)
Adult Education Fund	1,000,000	1,085,010	85,010
Child Development Fund	-	-	-
Cafeteria Fund	-	-	-
Totals		1,085,010	1,085,010

Board of Education Executive Summary

Business Services

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September 19, 2024



Other Funds as of 2023-24 Unaudited Actuals

Fund	Unaudited Actuals Beginning Fund Balance - July 1, 2023	2023-24 Unaudited Actuals Net Change	2024-25 Budget Beginning Fund Balance
01 General (Unrestricted and Restricted)	\$257,932,734	\$40,898,401	298,831,135
08 Student Activity Special Revenue Fund	\$1,570,033	98,364	1,668,396
09 Charter Schools	\$15,520,269	165,122	15,685,391
11 Adult	\$1,061,008	(\$893,839)	167,168
12 Child Development	\$1,239,859	2,321,789	3,561,647
13 Cafeteria	\$18,388,342	(\$1,577,219)	16,811,123
21 Building Fund	\$277,090,337	180,241,258	457,848,204
25 Capital Facilities	\$26,933,108	\$3,919,715	30,852,823
35 County School Facilities Fund	\$0	\$3,237	3,237
49 Capital Projects for Blended Components	\$1,794,788	\$915,962	2,710,750
51 Bond Interest and Redemption	\$41,979,247	\$6,085,686	48,064,933
61 Cafeteria Enterprise Fund	\$25,047	\$20,399	45,446
67 Self-Insurance Fund	\$12,328,878	(\$160,869)	12,168,009

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

September 19, 2024



Summary

Overall the district's 2023-24 Unaudited Actuals report reflects an unrestricted surplus of \$36.3M, an increase of \$93.8M from the estimated actuals report. The primary factors for the increased surplus are:

- Unrestricted LCFF increased from estimated actuals due to 41M from the release of liability for the 2021-22 penalty.
- Restricted federal revenues adjustment due to return of 2021-22 \$9.3M in unused funds to Title I reduction in allocation of 8M from FEMA funds. The remainder variance includes expected revenue from reimbursable grants yet to be received, such as 9.5M from Spec Ed IDEA grant.
- Decrease of OPEB contribution per negotiated agreement of \$4.1M
- Increase of \$15.9M in interest revenue per updated information.
- Reclassification of funds to ESSER to maximize use of funds.
- \$2.5M in textbook encumbrances carried over into 2024-25 due to items not received
- \$1.4M in capital outlay encumbrances carried over into 2024-25 for unfinished construction at sites and bus purchase.
- Decrease in contributions to the charter fund.
- Decrease in the special education contribution of \$5.4M
- The remaining variance of \$7.8M is primarily due to additional site and department POs released or carried over into 23-24 and certificated vacancy savings.

Based on the 2023-24 Unaudited Actuals and Budget Revision, the district is projected to satisfy the 2% required to reserve for economic uncertainties.

Board of Education Executive Summary

Business Services

Approve 2023-24 Unaudited Actuals (Year End Financial Report) and 2024-25 Budget Revision

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Revised Budget Updates

The District adopted the fiscal year 2024-25 Budget for all funds at the June 20, 2024 board meeting. The District's 2024-25 Proposed Budget projected \$668M in general fund revenue and \$760M in general fund expenditures.

Each district must determine the most appropriate way to make budget revisions available to its public after the state budget act is adopted. Presentation in SACS is not necessary, budget revisions can be displayed in any format (i.e., spreadsheet). Further, Education Code does not require the budget to be readopted, so revisions may be placed on the board agenda as a discussion item.

The attached revised multi year projection includes the following changes:

- Increased 2024-25 LCFE revenue adjusted for the final COLA of 1.07%, which includes a net change of 0.31% from 2024-25 Adopted Budget for a total change of \$950K.
- Elements of the Right-Sizing Plan
 - Increased lease and permit revenues
 - Increased use of restricted funds
 - Increased savings from solar
 - Reduction of OPEB assumptions
 - Savings due to adjustments to FTE calculations
 - Reduction of anticipated special education contribution
 - Adjustments to anticipated contract expenditures

2023-2024
Year-End Unaudited Actuals Financial Report

For the Period Ending June 30, 2024



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
September 19, 2024

Sacramento City Unified School District

Board of Education

Lavinia Grace Phillips, President, Area 7
Jasjit Singh, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Tara Jeane, Area 1
Christina Pritchett, Area 3
Jamee Villa, Area 4
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Justine Chueh-Griffith, Student Board Member

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Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer and Lead Negotiator
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Vacant, Chief Legal Counsel

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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)	55.84%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$295,821,182.95
	Appropriations Subject to Limit	\$295,821,182.95
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.09%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

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:

Sharmila Laporte
Name
Director, District Fiscal Services
Title
916-228-2294
Telephone
slaporte@scoe.net
E-mail Address

For School District:

Cindy Tao
Name
Interim Assistant Superintendent, Business Services
Title
916-643-7837
Telephone
cindy-tao@scusd.edu
E-mail Address

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	553,806,251.00	2,669,810.00	556,476,061.00	486,482,344.00	2,688,061.00	489,170,405.00	-12.1%
2) Federal Revenue		8100-8299	7,309,972.70	127,201,827.50	134,511,800.20	0.00	42,316,186.28	42,316,186.28	-68.5%
3) Other State Revenue		8300-8599	13,215,271.70	118,567,100.91	131,782,372.61	17,003,334.39	113,182,286.36	130,185,620.75	-1.2%
4) Other Local Revenue		8600-8799	27,263,797.53	4,822,036.02	32,085,833.55	4,145,523.02	2,302,271.01	6,447,794.03	-79.9%
5) TOTAL, REVENUES			601,595,292.93	253,260,774.43	854,856,067.36	507,631,201.41	160,488,804.65	668,120,006.06	-21.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	219,221,856.61	94,428,016.99	313,649,873.60	214,636,122.14	89,781,697.40	304,417,819.54	-2.9%
2) Classified Salaries		2000-2999	53,439,097.07	36,505,446.13	89,944,543.20	53,145,775.22	38,985,851.94	92,131,627.16	2.4%
3) Employee Benefits		3000-3999	135,321,246.13	84,667,516.44	219,988,762.57	148,187,551.70	97,337,182.16	245,524,733.86	11.6%
4) Books and Supplies		4000-4999	6,076,780.33	21,498,347.91	27,575,128.24	9,950,806.87	16,372,433.67	26,323,240.54	-4.5%
5) Services and Other Operating Expenditures		5000-5999	32,794,109.92	106,351,938.89	139,146,048.81	30,857,149.11	61,531,434.84	92,388,583.95	-33.6%
6) Capital Outlay		6000-6999	990,884.74	23,280,636.29	24,271,521.03	45,000.00	504,098.56	549,098.56	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,320,709.68	0.00	1,320,709.68	10,535.00	0.00	10,535.00	-99.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,951,112.45)	6,566,954.25	(1,384,158.20)	(6,377,292.51)	4,919,790.51	(1,457,502.00)	5.3%
9) TOTAL, EXPENDITURES			441,213,572.03	373,298,856.90	814,512,428.93	450,455,647.53	309,432,489.08	759,888,136.61	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			160,381,720.90	(120,038,082.47)	40,343,638.43	57,175,553.88	(148,943,684.43)	(91,768,130.55)	-327.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,330,603.20	0.00	2,330,603.20	3,005,447.36	0.00	3,005,447.36	29.0%
b) Transfers Out		7600-7629	1,085,009.61	0.00	1,085,009.61	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(125,297,303.29)	125,297,303.29	0.00	(120,159,401.48)	120,159,401.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(124,051,709.70)	125,297,303.29	1,245,593.59	(117,153,954.12)	120,159,401.48	3,005,447.36	141.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			36,330,011.20	5,259,220.82	41,589,232.02	(59,978,400.24)	(28,784,282.95)	(88,762,683.19)	-313.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,640,173.48	122,292,561.11	257,932,734.59	172,005,383.87	126,825,751.54	298,831,135.41	15.9%
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)			135,640,173.48	122,292,561.11	257,932,734.59	172,005,383.87	126,825,751.54	298,831,135.41	15.9%
d) Other Restatements		9795	35,199.19	(726,030.39)	(690,831.20)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,675,372.67	121,566,530.72	257,241,903.39	172,005,383.87	126,825,751.54	298,831,135.41	16.2%
2) Ending Balance, June 30 (E + F1e)			172,005,383.87	126,825,751.54	298,831,135.41	112,026,983.63	98,041,468.59	210,068,452.22	-29.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	103,810.35	0.00	103,810.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	126,825,751.54	126,825,751.54	0.00	98,041,468.59	98,041,468.59	-22.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	90,000,000.00	0.00	90,000,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,290,249.00	0.00	16,290,249.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	65,461,324.52	0.00	65,461,324.52	112,026,983.63	0.00	112,026,983.63	71.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	216,590,956.98	134,823,604.26	351,414,561.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	3,637,253.00	0.00	3,637,253.00				
b) in Banks		9120	19,441.57	0.00	19,441.57				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	17,347,319.25	1,019,040.30	18,366,359.55				
4) Due from Grantor Government		9290	6,254,827.33	45,426,640.40	51,681,467.73				
5) Due from Other Funds		9310	7,101,735.43	262,040.42	7,363,775.85				
6) Stores		9320	103,810.35	0.00	103,810.35				

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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			251,205,343.91	181,531,325.38	432,736,669.29				
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	69,061,408.29	34,505,451.30	103,566,859.59				
2) Due to Grantor Governments		9590	3,069,855.70	10,964,308.79	14,034,164.49				
3) Due to Other Funds		9610	7,068,696.05	1,964,014.23	9,032,710.28				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,271,799.52	7,271,799.52				
6) TOTAL, LIABILITIES			79,199,960.04	54,705,573.84	133,905,533.88				
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)			172,005,383.87	126,825,751.54	298,831,135.41				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	371,669,564.00	0.00	371,669,564.00	250,750,877.00	0.00	250,750,877.00	-32.5%
Education Protection Account State Aid - Current Year		8012	55,460,636.00	0.00	55,460,636.00	110,402,421.00	0.00	110,402,421.00	99.1%
State Aid - Prior Years		8019	1,091,443.00	0.00	1,091,443.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	672,471.18	0.00	672,471.18	660,685.00	0.00	660,685.00	-1.8%
Timber Yield Tax		8022	18.18	0.00	18.18	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	95,187,775.99	0.00	95,187,775.99	95,962,615.00	0.00	95,962,615.00	0.8%
Unsecured Roll Taxes		8042	3,608,291.40	0.00	3,608,291.40	3,339,725.00	0.00	3,339,725.00	-7.4%
Prior Years' Taxes		8043	1,158,378.69	0.00	1,158,378.69	742,967.00	0.00	742,967.00	-35.9%
Supplemental Taxes		8044	2,160,043.36	0.00	2,160,043.36	4,509,791.00	0.00	4,509,791.00	108.8%
Education Revenue Augmentation Fund (ERAF)		8045	25,909,895.92	0.00	25,909,895.92	21,094,643.00	0.00	21,094,643.00	-18.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,046.79	0.00	15,374,046.79	13,400,481.00	0.00	13,400,481.00	-12.8%
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	14,323.30	0.00	14,323.30	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			572,306,887.81	0.00	572,306,887.81	500,864,205.00	0.00	500,864,205.00	-12.5%
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	(18,500,636.81)	0.00	(18,500,636.81)	(14,381,861.00)	0.00	(14,381,861.00)	-22.3%
Property Taxes Transfers		8097	0.00	2,669,810.00	2,669,810.00	0.00	2,688,061.00	2,688,061.00	0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			553,806,251.00	2,669,810.00	556,476,061.00	486,482,344.00	2,688,061.00	489,170,405.00	-12.1%
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	9,896,921.35	9,896,921.35	0.00	9,921,824.47	9,921,824.47	0.3%
Special Education Discretionary Grants		8182	0.00	832,358.60	832,358.60	0.00	940,266.00	940,266.00	13.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	7,162,886.54	0.00	7,162,886.54	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,652,055.60	18,652,055.60		22,064,045.41	22,064,045.41	18.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,881,344.45	1,881,344.45		3,020,958.48	3,020,958.48	60.6%
Title III, Immigrant Student Program	4201	8290		2,096.93	2,096.93		0.00	0.00	-100.0%

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)	
Title III, English Learner Program	4203	8290		1,330,525.27	1,330,525.27		1,010,080.67	1,010,080.67	-24.1%
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		5,653,575.00	5,653,575.00		4,696,257.26	4,696,257.26	-16.9%
Career and Technical Education	3500-3599	8290		592,020.05	592,020.05		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	147,086.16	88,360,930.25	88,508,016.41	0.00	662,753.99	662,753.99	-99.3%
TOTAL, FEDERAL REVENUE			7,309,972.70	127,201,827.50	134,511,800.20	0.00	42,316,186.28	42,316,186.28	-68.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		31,007,839.00	31,007,839.00		31,206,530.00	31,206,530.00	0.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	171,742.00	171,742.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,618,950.00	0.00	1,618,950.00	1,625,347.26	0.00	1,625,347.26	0.4%
Lottery - Unrestricted and Instructional Materials		8560	7,409,649.70	3,577,144.84	10,986,794.54	7,100,610.13	3,510,487.50	10,611,097.63	-3.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		11,263,662.19	11,263,662.19		9,160,217.35	9,160,217.35	-18.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		260,901.30	260,901.30		429,113.79	429,113.79	64.5%
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		2,873,084.76	2,873,084.76		822,847.33	822,847.33	-71.4%
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	4,186,672.00	69,412,726.82	73,599,398.82	8,277,377.00	68,053,090.39	76,330,467.39	3.7%
TOTAL, OTHER STATE REVENUE			13,215,271.70	118,567,100.91	131,782,372.61	17,003,334.39	113,182,286.36	130,185,620.75	-1.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	229,246.82	0.00	229,246.82	50,000.00	0.00	50,000.00	-78.2%
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	2,686,958.86	330,099.46	3,017,058.32	1,651,324.00	0.00	1,651,324.00	-45.3%
Interest		8660	15,898,312.84	0.00	15,898,312.84	1,250,000.00	0.00	1,250,000.00	-92.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,192,396.26	0.00	5,192,396.26	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	1,086,826.22	4,500.00	1,091,326.22	813,851.00	0.00	813,851.00	-25.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,170,056.53	4,487,436.56	6,657,493.09	380,348.02	2,302,271.01	2,682,619.03	-59.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			27,263,797.53	4,822,036.02	32,085,833.55	4,145,523.02	2,302,271.01	6,447,794.03	-79.9%
TOTAL, REVENUES			601,595,292.93	253,260,774.43	854,856,067.36	507,631,201.41	160,488,804.65	668,120,006.06	-21.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	178,617,268.31	63,207,904.56	241,825,172.87	175,646,543.36	51,949,885.49	227,596,428.85	-5.9%
Certificated Pupil Support Salaries		1200	14,237,778.48	14,713,785.19	28,951,563.67	14,853,400.68	15,069,701.32	29,923,102.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	23,921,514.28	5,854,938.53	29,776,452.81	22,848,749.74	4,311,862.10	27,160,611.84	-8.8%
Other Certificated Salaries		1900	2,445,295.54	10,651,388.71	13,096,684.25	1,287,428.36	18,450,248.49	19,737,676.85	50.7%
TOTAL, CERTIFICATED SALARIES			219,221,856.61	94,428,016.99	313,649,873.60	214,636,122.14	89,781,697.40	304,417,819.54	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,590,362.28	9,978,761.03	12,569,123.31	1,746,518.52	15,858,056.21	17,604,574.73	40.1%
Classified Support Salaries		2200	21,746,992.10	11,124,243.13	32,871,235.23	20,530,679.09	11,303,799.98	31,834,479.07	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	7,739,065.33	6,744,017.65	14,483,082.98	9,492,611.84	4,575,205.40	14,067,817.24	-2.9%
Clerical, Technical and Office Salaries		2400	19,029,153.07	5,255,943.73	24,285,096.80	18,673,596.40	3,849,511.28	22,523,107.68	-7.3%
Other Classified Salaries		2900	2,333,524.29	3,402,480.59	5,736,004.88	2,702,369.37	3,399,279.07	6,101,648.44	6.4%
TOTAL, CLASSIFIED SALARIES			53,439,097.07	36,505,446.13	89,944,543.20	53,145,775.22	38,985,851.94	92,131,627.16	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	38,239,267.78	36,501,148.30	74,740,416.08	39,523,309.08	38,048,456.65	77,571,765.73	3.8%
PERS		3201-3202	13,349,618.49	9,690,685.43	23,040,303.92	14,593,585.59	10,975,425.44	25,569,011.03	11.0%
OASDI/Medicare/Alternative		3301-3302	7,372,710.29	4,467,353.62	11,840,063.91	8,371,174.81	5,139,333.34	13,510,508.15	14.1%
Health and Welfare Benefits		3401-3402	58,057,297.48	25,723,139.34	83,780,436.82	65,797,432.52	32,907,188.22	98,704,620.74	17.8%
Unemployment Insurance		3501-3502	138,472.46	64,854.88	203,327.34	134,572.82	63,951.63	198,524.45	-2.4%
Workers' Compensation		3601-3602	4,093,312.93	1,964,688.38	6,058,001.31	4,013,640.45	1,920,741.70	5,934,382.15	-2.0%
OPEB, Allocated		3701-3702	14,039,209.55	6,240,781.04	20,279,990.59	15,718,094.93	8,269,863.08	23,987,958.01	18.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,357.15	14,865.45	46,222.60	35,741.50	12,222.10	47,963.60	3.8%
TOTAL, EMPLOYEE BENEFITS			135,321,246.13	84,667,516.44	219,988,762.57	148,187,551.70	97,337,182.16	245,524,733.86	11.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	27,720.59	9,702,887.17	9,730,607.76	54,931.00	3,265,549.50	3,320,480.50	-65.9%
Books and Other Reference Materials		4200	219,976.38	91,122.37	311,098.75	114,616.39	110,102.00	224,718.39	-27.8%
Materials and Supplies		4300	4,935,094.07	8,976,151.98	13,911,246.05	9,358,036.31	11,265,588.81	20,623,625.12	48.3%
Noncapitalized Equipment		4400	893,989.29	2,728,186.39	3,622,175.68	423,223.17	1,731,193.36	2,154,416.53	-40.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,076,780.33	21,498,347.91	27,575,128.24	9,950,806.87	16,372,433.67	26,323,240.54	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	382,960.28	86,468,178.76	86,851,139.04	984,685.00	48,808,001.38	49,792,686.38	-42.7%
Travel and Conferences		5200	375,325.60	851,125.39	1,226,450.99	479,141.29	1,455,832.00	1,934,973.29	57.8%
Dues and Memberships		5300	153,641.58	24,591.68	178,233.26	169,272.00	4,000.00	173,272.00	-2.8%
Insurance		5400 - 5450	2,412,629.55	0.00	2,412,629.55	30,000.00	0.00	30,000.00	-98.8%
Operations and Housekeeping Services		5500	12,969,506.84	4,343.85	12,973,850.69	12,242,818.00	81,000.00	12,323,818.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,931.07	542,010.35	1,796,941.42	1,544,299.00	373,500.00	1,917,799.00	6.7%
Transfers of Direct Costs		5710	(122,837.01)	122,837.01	0.00	(284,698.25)	284,698.25	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,660,492.28)	32,256.36	(1,628,235.92)	(1,192,155.00)	(13,000.00)	(1,205,155.00)	-26.0%
Professional/Consulting Services and Operating Expenditures		5800	15,662,974.00	18,302,419.20	33,965,393.20	15,131,712.50	10,501,054.21	25,632,766.71	-24.5%
Communications		5900	1,365,470.29	4,176.29	1,369,646.58	1,752,074.57	36,349.00	1,788,423.57	30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,794,109.92	106,351,938.89	139,146,048.81	30,857,149.11	61,531,434.84	92,388,583.95	-33.6%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,039,064.31	1,039,064.31	0.00	295,000.00	295,000.00	-71.6%
Buildings and Improvements of Buildings		6200	120,450.29	20,470,250.21	20,590,700.50	0.00	83,904.00	83,904.00	-99.6%
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	870,434.45	1,539,931.67	2,410,366.12	15,000.00	60,996.00	75,996.00	-96.8%
Equipment Replacement		6500	0.00	101,611.10	101,611.10	30,000.00	64,198.56	94,198.56	-7.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	129,779.00	129,779.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			990,884.74	23,280,636.29	24,271,521.03	45,000.00	504,098.56	549,098.56	-97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,312,174.00	0.00	1,312,174.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	8,535.68	0.00	8,535.68	10,535.00	0.00	10,535.00	23.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,320,709.68	0.00	1,320,709.68	10,535.00	0.00	10,535.00	-99.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,566,954.25)	6,566,954.25	0.00	(4,919,790.51)	4,919,790.51	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,384,158.20)	0.00	(1,384,158.20)	(1,457,502.00)	0.00	(1,457,502.00)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,951,112.45)	6,566,954.25	(1,384,158.20)	(6,377,292.51)	4,919,790.51	(1,457,502.00)	5.3%
TOTAL, EXPENDITURES			441,213,572.03	373,298,856.90	814,512,428.93	450,455,647.53	309,432,489.08	759,888,136.61	-6.7%
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	2,330,603.20	0.00	2,330,603.20	3,005,447.36	0.00	3,005,447.36	29.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,330,603.20	0.00	2,330,603.20	3,005,447.36	0.00	3,005,447.36	29.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,085,009.61	0.00	1,085,009.61	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,085,009.61	0.00	1,085,009.61	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	(125,297,303.29)	125,297,303.29	0.00	(120,159,401.48)	120,159,401.48	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(125,297,303.29)	125,297,303.29	0.00	(120,159,401.48)	120,159,401.48	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(124,051,709.70)	125,297,303.29	1,245,593.59	(117,153,954.12)	120,159,401.48	3,005,447.36	141.3%

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	553,806,251.00	2,669,810.00	556,476,061.00	486,482,344.00	2,688,061.00	489,170,405.00	-12.1%
2) Federal Revenue		8100-8299	7,309,972.70	127,201,827.50	134,511,800.20	0.00	42,316,186.28	42,316,186.28	-68.5%
3) Other State Revenue		8300-8599	13,215,271.70	118,567,100.91	131,782,372.61	17,003,334.39	113,182,286.36	130,185,620.75	-1.2%
4) Other Local Revenue		8600-8799	27,263,797.53	4,822,036.02	32,085,833.55	4,145,523.02	2,302,271.01	6,447,794.03	-79.9%
5) TOTAL, REVENUES			601,595,292.93	253,260,774.43	854,856,067.36	507,631,201.41	160,488,804.65	668,120,006.06	-21.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	268,579,606.41	231,431,485.67	500,011,092.08	274,495,845.50	186,602,766.60	461,098,612.10	-7.8%
2) Instruction - Related Services		2000-2999	58,374,032.47	44,204,355.35	102,578,387.82	58,721,827.99	40,378,150.91	99,099,978.90	-3.4%
3) Pupil Services		3000-3999	40,050,722.33	43,015,090.61	83,065,812.94	40,735,584.10	56,189,924.02	96,925,508.12	16.7%
4) Ancillary Services		4000-4999	4,993,963.43	638,430.91	5,632,394.34	4,707,281.39	341,292.67	5,048,574.06	-10.4%
5) Community Services		5000-5999	210,396.37	53,934.84	264,331.21	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	32,800.00	0.00	32,800.00	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	25,573,735.01	10,431,617.67	36,005,352.68	29,699,421.19	6,122,495.14	35,821,916.33	-0.5%
8) Plant Services		8000-8999	42,077,606.33	43,523,941.85	85,601,548.18	42,085,152.36	19,797,859.74	61,883,012.10	-27.7%
9) Other Outgo		9000-9999	1,320,709.68	0.00	1,320,709.68	10,535.00	0.00	10,535.00	-99.2%
10) TOTAL, EXPENDITURES			441,213,572.03	373,298,856.90	814,512,428.93	450,455,647.53	309,432,489.08	759,888,136.61	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			160,381,720.90	(120,038,082.47)	40,343,638.43	57,175,553.88	(148,943,684.43)	(91,768,130.55)	-327.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,330,603.20	0.00	2,330,603.20	3,005,447.36	0.00	3,005,447.36	29.0%
b) Transfers Out		7600-7629	1,085,009.61	0.00	1,085,009.61	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(125,297,303.29)	125,297,303.29	0.00	(120,159,401.48)	120,159,401.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(124,051,709.70)	125,297,303.29	1,245,593.59	(117,153,954.12)	120,159,401.48	3,005,447.36	141.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,330,011.20	5,259,220.82	41,589,232.02	(59,978,400.24)	(28,784,282.95)	(88,762,683.19)	-313.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,640,173.48	122,292,561.11	257,932,734.59	172,005,383.87	126,825,751.54	298,831,135.41	15.9%
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)			135,640,173.48	122,292,561.11	257,932,734.59	172,005,383.87	126,825,751.54	298,831,135.41	15.9%
d) Other Restatements		9795	35,199.19	(726,030.39)	(690,831.20)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,675,372.67	121,566,530.72	257,241,903.39	172,005,383.87	126,825,751.54	298,831,135.41	16.2%
2) Ending Balance, June 30 (E + F1e)			172,005,383.87	126,825,751.54	298,831,135.41	112,026,983.63	98,041,468.59	210,068,452.22	-29.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	103,810.35	0.00	103,810.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	126,825,751.54	126,825,751.54	0.00	98,041,468.59	98,041,468.59	-22.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	90,000,000.00	0.00	90,000,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,290,249.00	0.00	16,290,249.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	65,461,324.52	0.00	65,461,324.52	112,026,983.63	0.00	112,026,983.63	71.1%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	21,620,811.48	21,620,811.48
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	5,644,524.13	5,644,524.13
6300	Lottery: Instructional Materials	1,330,164.64	1,330,164.64
6332	CA Community Schools Partnership Act - Implementation Grant	4,468,767.53	4,468,767.53
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6547	Special Education Early Intervention Preschool Grant	2,795,024.37	160,414.24
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,845,333.64	12,845,333.64
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,277,428.00	6,277,428.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	984,769.60	984,769.60
7029	Child Nutrition: Food Service Staff Training Funds	140,352.62	140,352.62
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,898,230.94	4,898,230.94
7085	Learning Communities for School Success Program	1,401,485.93	1,401,485.93
7311	Classified School Employee Professional Development Block Grant	41,903.82	41,903.82
7339	Dual Enrollment Opportunities	166,297.01	166,297.01
7388	SB 117 COVID-19 LEA Response Funds	196,853.26	196,853.26
7399	LCFF Equity Multiplier	3,060,468.00	3,060,468.00
7412	A-G Access/Success Grant	2,005,363.92	1,170,921.69
7413	A-G Learning Loss Mitigation Grant	865,181.00	865,181.00
7425	Expanded Learning Opportunities (ELO) Grant	202,277.89	202,277.89
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	320,657.12	320,657.12
7435	Learning Recovery Emergency Block Grant	43,375,583.49	15,696,487.12
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,705,956.44	6,138,008.62
9010	Other Restricted Local	7,016,511.71	6,948,325.31
Total, Restricted Balance		126,825,751.54	98,041,468.59

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

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	1,649,408.30	0.00	-100.0%
5) TOTAL, REVENUES			1,649,408.30	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	1,551,044.62	0.00	-100.0%
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			1,551,044.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,363.68	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)			98,363.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,570,032.53	1,668,396.21	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,570,032.53	1,668,396.21	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,668,396.21	6.3%
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,662,462.21	1,668,396.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,662,462.21		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,668,396.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			1,668,396.21		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,649,408.30	0.00	-100.0%
TOTAL, REVENUES			1,649,408.30	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,551,044.62	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,551,044.62	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,551,044.62	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,649,408.30	0.00	-100.0%
5) TOTAL, REVENUES			1,649,408.30	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		1,551,044.62	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,551,044.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,363.68	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)			98,363.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,570,032.53	1,668,396.21	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,570,032.53	1,668,396.21	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,668,396.21	6.3%
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,662,462.21	1,668,396.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,662,462.21	1,668,396.21
Total, Restricted Balance		1,662,462.21	1,668,396.21

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,919,234.00	20,874,241.00	4.8%
2) Federal Revenue		8100-8299	447,614.42	415,393.40	-7.2%
3) Other State Revenue		8300-8599	3,971,547.35	1,506,933.37	-62.1%
4) Other Local Revenue		8600-8799	1,093,695.31	0.00	-100.0%
5) TOTAL, REVENUES			25,432,091.08	22,796,567.77	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,115,824.41	9,969,708.86	-10.3%
2) Classified Salaries		2000-2999	1,354,442.12	1,421,810.68	5.0%
3) Employee Benefits		3000-3999	6,547,544.97	6,420,820.15	-1.9%
4) Books and Supplies		4000-4999	768,033.40	502,630.72	-34.6%
5) Services and Other Operating Expenditures		5000-5999	3,087,380.52	1,850,979.00	-40.0%
6) Capital Outlay		6000-6999	28,652.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,488.13	8,150.00	-76.4%
9) TOTAL, EXPENDITURES			22,936,365.70	20,174,099.41	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,495,725.38	2,622,468.36	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	468,281.64	New
b) Transfers Out		7600-7629	2,330,603.20	3,473,729.00	49.0%
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			(2,330,603.20)	(3,005,447.36)	29.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,122.18	(382,979.00)	-331.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,520,268.58	15,685,390.76	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,520,268.58	15,685,390.76	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	15,685,390.76	1.1%
2) Ending Balance, June 30 (E + F1e)			15,685,390.76	15,302,411.76	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,010,702.98	7,873,633.98	-1.7%
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	7,674,687.78	7,532,232.78	-1.9%
Charter Fund	0000	9780	7,733,817.31		
Other	0000	9780	(59,129.53)		
Charter Funds	0000	9780		7,532,232.78	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,455.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,122,851.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	162,424.00		
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	0.00		
3) Accounts Receivable		9200	631,402.29		
4) Due from Grantor Government		9290	1,135,136.99		
5) Due from Other Funds		9310	4,239,941.00		
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			22,291,755.35		
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	844,068.96		
2) Due to Grantor Governments		9590	1,380,245.31		
3) Due to Other Funds		9610	4,086,220.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	295,830.21		
6) TOTAL, LIABILITIES			6,606,364.59		
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)			15,685,390.76		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	13,793,133.00	12,589,161.00	-8.7%
Education Protection Account State Aid - Current Year		8012	1,934,130.00	4,011,890.00	107.4%
State Aid - Prior Years		8019	(47,489.00)	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	4,239,460.00	4,273,190.00	0.8%
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			19,919,234.00	20,874,241.00	4.8%
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	394,628.76	415,393.40	5.3%
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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	52,985.66	0.00	-100.0%
TOTAL, FEDERAL REVENUE			447,614.42	415,393.40	-7.2%
OTHER STATE REVENUE					
Other State Apportionments					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	46,470.00	48,543.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	565,597.09	371,583.00	-34.3%
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	3,359,480.26	1,086,807.37	-67.6%
TOTAL, OTHER STATE REVENUE			3,971,547.35	1,506,933.37	-62.1%
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	835,439.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	236,012.67	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	22,243.64	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			1,093,695.31	0.00	-100.0%
TOTAL, REVENUES			25,432,091.08	22,796,567.77	-10.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,313,696.43	8,328,299.37	-10.6%
Certificated Pupil Support Salaries		1200	544,523.02	436,826.36	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,136,370.92	1,203,397.13	5.9%
Other Certificated Salaries		1900	121,234.04	1,186.00	-99.0%
TOTAL, CERTIFICATED SALARIES			11,115,824.41	9,969,708.86	-10.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	208,787.71	206,103.14	-1.3%
Classified Support Salaries		2200	486,827.39	460,648.03	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	497,240.92	600,788.33	20.8%
Other Classified Salaries		2900	161,586.10	154,271.18	-4.5%
TOTAL, CLASSIFIED SALARIES			1,354,442.12	1,421,810.68	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,699,966.68	2,273,135.23	-15.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	316,866.38	354,580.44	11.9%
OASDI/Medicare/Alternative		3301-3302	276,728.10	316,772.69	14.5%
Health and Welfare Benefits		3401-3402	2,443,956.93	2,642,207.28	8.1%
Unemployment Insurance		3501-3502	6,206.60	5,499.89	-11.4%
Workers' Compensation		3601-3602	187,032.34	166,576.55	-10.9%
OPEB, Allocated		3701-3702	615,855.30	661,089.27	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	932.64	958.80	2.8%
TOTAL, EMPLOYEE BENEFITS			6,547,544.97	6,420,820.15	-1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	77,166.66	16,704.00	-78.4%
Books and Other Reference Materials		4200	11,804.66	0.00	-100.0%
Materials and Supplies		4300	592,165.14	485,926.72	-17.9%
Noncapitalized Equipment		4400	86,896.94	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			768,033.40	502,630.72	-34.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	292,715.95	0.00	-100.0%
Travel and Conferences		5200	95,563.09	8,730.00	-90.9%
Dues and Memberships		5300	3,358.00	0.00	-100.0%
Insurance		5400-5450	175.00	0.00	-100.0%
Operations and Housekeeping Services		5500	454,340.45	645,743.00	42.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,760.13	8,541.00	-58.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,508,504.00	1,123,660.00	-25.5%
Professional/Consulting Services and Operating Expenditures		5800	710,571.18	55,443.00	-92.2%
Communications		5900	1,392.72	8,862.00	536.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,087,380.52	1,850,979.00	-40.0%
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	28,652.15	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			28,652.15	0.00	-100.0%
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	.08	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	34,488.05	8,150.00	-76.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,488.13	8,150.00	-76.4%
TOTAL, EXPENDITURES			22,936,365.70	20,174,099.41	-12.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	468,281.64	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	468,281.64	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,330,603.20	3,473,729.00	49.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,330,603.20	3,473,729.00	49.0%
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)			(2,330,603.20)	(3,005,447.36)	29.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,919,234.00	20,874,241.00	4.8%
2) Federal Revenue		8100-8299	447,614.42	415,393.40	-7.2%
3) Other State Revenue		8300-8599	3,971,547.35	1,506,933.37	-62.1%
4) Other Local Revenue		8600-8799	1,093,695.31	0.00	-100.0%
5) TOTAL, REVENUES			25,432,091.08	22,796,567.77	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,311,345.85	13,914,572.15	-14.7%
2) Instruction - Related Services	2000-2999		3,910,201.36	3,646,735.05	-6.7%
3) Pupil Services	3000-3999		886,475.11	664,709.14	-25.0%
4) Ancillary Services	4000-4999		6,257.44	0.00	-100.0%
5) Community Services	5000-5999		469.64	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,488.13	8,150.00	-76.4%
8) Plant Services	8000-8999		1,787,128.17	1,939,933.07	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,936,365.70	20,174,099.41	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,495,725.38	2,622,468.36	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	468,281.64	New
b) Transfers Out		7600-7629	2,330,603.20	3,473,729.00	49.0%
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			(2,330,603.20)	(3,005,447.36)	29.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,122.18	(382,979.00)	-331.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,520,268.58	15,685,390.76	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,520,268.58	15,685,390.76	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	15,685,390.76	1.1%
2) Ending Balance, June 30 (E + F1e)			15,685,390.76	15,302,411.76	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,010,702.98	7,873,633.98	-1.7%
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	7,674,687.78	7,532,232.78	-1.9%
Charter Fund	0000	9780	7,733,817.31		
Other	0000	9780	(59,129.53)		
Charter Funds	0000	9780		7,532,232.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,455.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,129,497.87	3,129,497.87
6266	Educator Effectiveness, FY 2021-22	194,808.13	194,808.13
6300	Lottery: Instructional Materials	566,649.85	566,649.85
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	920,616.96	920,616.96
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	236,395.00	236,395.00
7311	Classified School Employee Professional Development Block Grant	5,567.00	5,567.00
7339	Dual Enrollment Opportunities	225,000.00	225,000.00
7388	SB 117 COVID-19 LEA Response Funds	577.11	577.11
7399	LCFF Equity Multiplier	165,892.00	165,892.00
7412	A-G Access/Success Grant	137,950.80	881.80
7413	A-G Learning Loss Mitigation Grant	159,810.56	159,810.56
7425	Expanded Learning Opportunities (ELO) Grant	35,921.19	35,921.19
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	45,949.67	45,949.67
7435	Learning Recovery Emergency Block Grant	2,167,218.39	2,167,218.39
7810	Other Restricted State	17,258.00	17,258.00
9010	Other Restricted Local	1,590.45	1,590.45
Total, Restricted Balance		8,010,702.98	7,873,633.98

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	1,046,420.11	1,533,477.23	46.5%
3) Other State Revenue		8300-8599	3,296,148.74	2,138,928.28	-35.1%
4) Other Local Revenue		8600-8799	2,370,147.45	3,014,201.09	27.2%
5) TOTAL, REVENUES			6,712,716.30	6,686,606.60	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,643,007.64	1,554,692.94	-41.2%
2) Classified Salaries		2000-2999	1,668,164.86	1,745,143.08	4.6%
3) Employee Benefits		3000-3999	2,450,205.83	2,371,540.63	-3.2%
4) Books and Supplies		4000-4999	159,286.85	505,447.62	217.3%
5) Services and Other Operating Expenditures		5000-5999	1,617,907.01	342,354.00	-78.8%
6) Capital Outlay		6000-6999	73,943.17	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	79,049.90	102,754.00	30.0%
9) TOTAL, EXPENDITURES			8,691,565.26	6,621,932.27	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,978,848.96)	64,674.33	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,085,009.61	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			1,085,009.61	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(893,839.35)	64,674.33	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,007.75	167,168.40	-84.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,007.75	167,168.40	-84.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	167,168.40	-84.2%
2) Ending Balance, June 30 (E + F1e)			167,168.40	231,842.73	38.7%
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	167,168.40	231,842.73	38.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	751,910.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,043.00		
b) in Banks		9120	143,819.24		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	947,613.89		
4) Due from Grantor Government		9290	1,663,350.53		
5) Due from Other Funds		9310	1,085,009.61		
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			4,598,746.53		
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	483,119.47		
2) Due to Grantor Governments		9590	(29,411.33)		
3) Due to Other Funds		9610	3,538,173.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	439,696.17		
6) TOTAL, LIABILITIES			4,431,578.13		
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)			167,168.40		
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	281,496.71	491,350.16	74.5%
All Other Federal Revenue	All Other	8290	764,923.40	1,042,127.07	36.2%
TOTAL, FEDERAL REVENUE			1,046,420.11	1,533,477.23	46.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,620,935.00	1,693,506.28	4.5%
All Other State Revenue	All Other	8590	1,675,213.74	445,422.00	-73.4%
TOTAL, OTHER STATE REVENUE			3,296,148.74	2,138,928.28	-35.1%
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	(32,829.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,920.90	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	832,799.62	1,176,712.00	41.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,560,255.93	1,837,489.09	17.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,370,147.45	3,014,201.09	27.2%
TOTAL, REVENUES			6,712,716.30	6,686,606.60	-0.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,995,112.71	1,281,214.86	-35.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	158,466.46	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	489,428.47	273,478.08	-44.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,643,007.64	1,554,692.94	-41.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	224,180.28	226,903.68	1.2%
Classified Support Salaries		2200	691,036.02	635,016.19	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	253,833.46	230,042.30	-9.4%
Clerical, Technical and Office Salaries		2400	437,220.15	551,350.91	26.1%
Other Classified Salaries		2900	61,894.95	101,830.00	64.5%
TOTAL, CLASSIFIED SALARIES			1,668,164.86	1,745,143.08	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	554,256.57	364,320.09	-34.3%
PERS		3201-3202	409,365.97	470,248.47	14.9%
OASDI/Medicare/Alternative		3301-3302	161,054.00	156,255.38	-3.0%
Health and Welfare Benefits		3401-3402	999,547.26	1,070,827.74	7.1%
Unemployment Insurance		3501-3502	2,123.74	1,606.84	-24.3%
Workers' Compensation		3601-3602	64,625.39	48,393.31	-25.1%
OPEB, Allocated		3701-3702	258,674.52	259,506.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	558.38	382.80	-31.4%
TOTAL, EMPLOYEE BENEFITS			2,450,205.83	2,371,540.63	-3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,288.51	0.00	-100.0%
Materials and Supplies		4300	119,879.06	505,447.62	321.6%
Noncapitalized Equipment		4400	35,119.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			159,286.85	505,447.62	217.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	701,198.74	0.00	-100.0%
Travel and Conferences		5200	22,047.47	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	311,472.02	127,054.00	-59.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,240.51	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	536,435.98	193,300.00	-64.0%
Communications		5900	512.29	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,617,907.01	342,354.00	-78.8%
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	73,943.17	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			73,943.17	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	79,049.90	102,754.00	30.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,049.90	102,754.00	30.0%
TOTAL, EXPENDITURES			8,691,565.26	6,621,932.27	-23.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,085,009.61	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,085,009.61	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,085,009.61	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	1,046,420.11	1,533,477.23	46.5%
3) Other State Revenue		8300-8599	3,296,148.74	2,138,928.28	-35.1%
4) Other Local Revenue		8600-8799	2,370,147.45	3,014,201.09	27.2%
5) TOTAL, REVENUES			6,712,716.30	6,686,606.60	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,774,776.97	2,914,181.05	-39.0%
2) Instruction - Related Services	2000-2999		2,120,234.43	2,299,725.50	8.5%
3) Pupil Services	3000-3999		752,714.35	651,080.94	-13.5%
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		79,049.90	102,754.00	30.0%
8) Plant Services	8000-8999		964,789.61	654,190.78	-32.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,691,565.26	6,621,932.27	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,978,848.96)	64,674.33	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,085,009.61	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			1,085,009.61	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(893,839.35)	64,674.33	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,007.75	167,168.40	-84.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,007.75	167,168.40	-84.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	167,168.40	-84.2%
2) Ending Balance, June 30 (E + F1e)			167,168.40	231,842.73	38.7%
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	167,168.40	231,842.73	38.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5810	Other Restricted Federal	0.00	64,674.33
6371	CalWORKs for ROCP or Adult Education	135,269.00	135,269.00
6391	Adult Education Program	3,050.70	3,050.70
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	28,285.00	28,285.00
Total, Restricted Balance		167,168.40	231,842.73

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,076,076.24	8,505,656.00	20.2%
3) Other State Revenue		8300-8599	10,286,158.75	10,135,190.97	-1.5%
4) Other Local Revenue		8600-8799	839,448.41	298,901.34	-64.4%
5) TOTAL, REVENUES			18,201,683.40	18,939,748.31	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,372,555.90	5,332,806.28	-0.7%
2) Classified Salaries		2000-2999	3,048,951.12	3,364,444.50	10.3%
3) Employee Benefits		3000-3999	5,714,875.02	6,411,388.48	12.2%
4) Books and Supplies		4000-4999	942,682.55	2,780,928.48	195.0%
5) Services and Other Operating Expenditures		5000-5999	284,870.94	380,582.57	33.6%
6) Capital Outlay		6000-6999	30,303.17	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	485,655.92	669,598.00	37.9%
9) TOTAL, EXPENDITURES			15,879,894.62	18,939,748.31	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,321,788.78	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)			2,321,788.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,858.64	3,561,647.42	187.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,858.64	3,561,647.42	187.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	3,561,647.42	187.3%
2) Ending Balance, June 30 (E + F1e)			3,561,647.42	3,561,647.42	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	3,205,660.93	3,205,660.93	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	355,986.49	355,986.49	0.0%
Child Development Fund	0000	9780	355,986.49		
Child Development Funds	0000	9780		355,986.49	
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	1,384,265.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,411.00		
b) in Banks		9120	25,977.18		
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	48,734.00		
4) Due from Grantor Government		9290	2,148,429.76		
5) Due from Other Funds		9310	2,331,057.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,949,874.54		
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	565,711.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	157,656.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,664,858.59		
6) TOTAL, LIABILITIES			2,388,227.12		
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)			3,561,647.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,076,076.24	8,505,656.00	20.2%
TOTAL, FEDERAL REVENUE			7,076,076.24	8,505,656.00	20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,512,150.06	7,525,217.00	0.2%
All Other State Revenue	All Other	8590	2,774,008.69	2,609,973.97	-5.9%
TOTAL, OTHER STATE REVENUE			10,286,158.75	10,135,190.97	-1.5%
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	101,136.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,399.99	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	214,901.34	New
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	721,912.42	84,000.00	-88.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			839,448.41	298,901.34	-64.4%
TOTAL, REVENUES			18,201,683.40	18,939,748.31	4.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,303,099.28	4,235,052.05	-1.6%
Certificated Pupil Support Salaries		1200	408,418.78	427,937.89	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	649,345.14	663,586.34	2.2%
Other Certificated Salaries		1900	11,692.70	6,230.00	-46.7%
TOTAL, CERTIFICATED SALARIES			5,372,555.90	5,332,806.28	-0.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,310,037.27	1,478,181.06	12.8%
Classified Support Salaries		2200	944,060.30	1,064,033.49	12.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	709,267.59	633,138.00	-10.7%
Other Classified Salaries		2900	85,585.96	189,091.95	120.9%
TOTAL, CLASSIFIED SALARIES			3,048,951.12	3,364,444.50	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,093,059.78	1,092,381.18	-0.1%
PERS		3201-3202	994,249.19	1,092,188.60	9.9%
OASDI/Medicare/Alternative		3301-3302	365,862.05	418,746.38	14.5%
Health and Welfare Benefits		3401-3402	2,558,946.76	2,997,841.86	17.2%
Unemployment Insurance		3501-3502	4,199.55	4,343.34	3.4%
Workers' Compensation		3601-3602	126,325.09	130,451.92	3.3%
OPEB, Allocated		3701-3702	571,386.29	674,454.00	18.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	846.31	981.20	15.9%
TOTAL, EMPLOYEE BENEFITS			5,714,875.02	6,411,388.48	12.2%
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	556,688.22	2,744,965.48	393.1%
Noncapitalized Equipment		4400	385,994.33	35,963.00	-90.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			942,682.55	2,780,928.48	195.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,366.27	73,043.43	45.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,500.00	35,000.00	-44.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	12,520.00	-37.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,338.54	46,075.00	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	100,666.13	212,944.14	111.5%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,870.94	380,582.57	33.6%
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	30,303.17	0.00	-100.0%
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			30,303.17	0.00	-100.0%
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	485,655.92	669,598.00	37.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			485,655.92	669,598.00	37.9%
TOTAL, EXPENDITURES			15,879,894.62	18,939,748.31	19.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,076,076.24	8,505,656.00	20.2%
3) Other State Revenue		8300-8599	10,286,158.75	10,135,190.97	-1.5%
4) Other Local Revenue		8600-8799	839,448.41	298,901.34	-64.4%
5) TOTAL, REVENUES			18,201,683.40	18,939,748.31	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,936,280.36	11,789,662.79	18.7%
2) Instruction - Related Services	2000-2999		4,309,383.31	5,309,560.26	23.2%
3) Pupil Services	3000-3999		708,801.42	747,176.69	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		485,655.92	669,598.00	37.9%
8) Plant Services	8000-8999		439,773.61	423,750.57	-3.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,879,894.62	18,939,748.31	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,321,788.78	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)			2,321,788.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,858.64	3,561,647.42	187.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,858.64	3,561,647.42	187.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	3,561,647.42	187.3%
2) Ending Balance, June 30 (E + F1e)			3,561,647.42	3,561,647.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	355,986.49	355,986.49	0.0%
Child Development Fund	0000	9780	355,986.49		
Child Development Funds	0000	9780		355,986.49	
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	22,029.58	22,029.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,596.17	195,596.17
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,160.05	505,160.05
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,909.05	71,909.05
6130	Early Education: Center-Based Reserve Account	119,896.08	119,896.08
7810	Other Restricted State	2,291,070.00	2,291,070.00
Total, Restricted Balance		3,205,660.93	3,205,660.93

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,585,632.31	38,392,286.72	29.8%
3) Other State Revenue		8300-8599	9,785,680.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,223,185.03	0.00	-100.0%
5) TOTAL, REVENUES			40,594,497.64	38,392,286.72	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,282,784.54	12,078,717.91	-9.1%
3) Employee Benefits		3000-3999	8,289,779.42	9,365,297.28	13.0%
4) Books and Supplies		4000-4999	18,378,149.27	15,072,851.53	-18.0%
5) Services and Other Operating Expenditures		5000-5999	732,308.35	976,920.00	33.4%
6) Capital Outlay		6000-6999	703,731.09	220,000.00	-68.7%
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	784,964.25	677,000.00	-13.8%
9) TOTAL, EXPENDITURES			42,171,716.92	38,390,786.72	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,577,219.28)	1,500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,577,219.28)	1,500.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,388,342.30	16,811,123.02	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,388,342.30	16,811,123.02	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	16,811,123.02	-8.6%
2) Ending Balance, June 30 (E + F1e)			16,811,123.02	16,812,623.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,821,053.53	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	14,687,718.93	16,512,272.46	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	300,350.56	300,350.56	0.0%
Cafeteria Special Revenue Fund	0000	9780	300,350.56		
Cafeteria Funds	0000	9780		300,350.56	
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	7,465,428.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	73,894.00		
b) in Banks		9120	(466,209.33)		
c) in Revolving Cash Account		9130	2,000.00		
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	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,409,708.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	466,245.56		
6) Stores		9320	1,821,053.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,786,770.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,515,097.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,295,190.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	165,359.65		
6) TOTAL, LIABILITIES			2,975,647.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,811,123.02		
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,993,738.37	38,392,286.72	37.1%
Donated Food Commodities		8221	1,591,893.94	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,585,632.31	38,392,286.72	29.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,682,782.08	0.00	-100.0%
All Other State Revenue		8590	102,898.22	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,785,680.30	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	35,082.32	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	398,786.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	105,328.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	683,988.71	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,223,185.03	0.00	-100.0%
TOTAL, REVENUES			40,594,497.64	38,392,286.72	-5.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,755,029.59	10,372,767.20	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	964,402.35	904,406.96	-6.2%
Clerical, Technical and Office Salaries		2400	563,178.85	801,543.75	42.3%
Other Classified Salaries		2900	173.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			13,282,784.54	12,078,717.91	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	240.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	2,610,384.09	2,723,391.41	4.3%
OASDI/Medicare/Alternative		3301-3302	971,382.18	898,440.26	-7.5%
Health and Welfare Benefits		3401-3402	3,701,785.57	4,537,320.25	22.6%
Unemployment Insurance		3501-3502	6,545.32	6,029.98	-7.9%
Workers' Compensation		3601-3602	199,240.73	181,180.72	-9.1%
OPEB, Allocated		3701-3702	798,649.73	1,017,742.85	27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,551.37	1,191.81	-23.2%
TOTAL, EMPLOYEE BENEFITS			8,289,779.42	9,365,297.28	13.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,683,208.21	1,527,187.31	-9.3%
Noncapitalized Equipment		4400	94,194.22	270,000.00	186.6%
Food		4700	16,600,746.84	13,275,664.22	-20.0%
TOTAL, BOOKS AND SUPPLIES			18,378,149.27	15,072,851.53	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,550.00	4,500.00	26.8%
Travel and Conferences		5200	14,390.83	29,000.00	101.5%
Dues and Memberships		5300	107.60	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,791.95	20,000.00	-56.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,333.73	205,000.00	35.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,395.69)	23,420.00	-200.1%
Professional/Consulting Services and Operating Expenditures		5800	537,816.81	690,000.00	28.3%
Communications		5900	2,713.12	5,000.00	84.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			732,308.35	976,920.00	33.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	20,000.00	New
Equipment		6400	660,372.46	200,000.00	-69.7%
Equipment Replacement		6500	43,358.63	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			703,731.09	220,000.00	-68.7%
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	784,964.25	677,000.00	-13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			784,964.25	677,000.00	-13.8%
TOTAL, EXPENDITURES			42,171,716.92	38,390,786.72	-9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,585,632.31	38,392,286.72	29.8%
3) Other State Revenue		8300-8599	9,785,680.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,223,185.03	0.00	-100.0%
5) TOTAL, REVENUES			40,594,497.64	38,392,286.72	-5.4%
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		41,248,662.40	37,516,136.45	-9.0%
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		784,964.25	677,000.00	-13.8%
8) Plant Services	8000-8999		138,090.27	197,650.27	43.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,171,716.92	38,390,786.72	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,577,219.28)	1,500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,577,219.28)	1,500.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,388,342.30	16,811,123.02	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,388,342.30	16,811,123.02	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	16,811,123.02	-8.6%
2) Ending Balance, June 30 (E + F1e)			16,811,123.02	16,812,623.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,821,053.53	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	14,687,718.93	16,512,272.46	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	300,350.56	300,350.56	0.0%
Cafeteria Special Revenue Fund	0000	9780	300,350.56		
Cafeteria Funds	0000	9780		300,350.56	
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)	713,108.46	2,537,661.99
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,079,920.92	4,079,920.92
5330	Child Nutrition: Summer Food Service Program Operations	8,143,854.27	8,143,854.27
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,224,124.31	1,224,124.31
7033	Child Nutrition: School Food Best Practices Apportionment	526,710.97	526,710.97
Total, Restricted Balance		14,687,718.93	16,512,272.46

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,923,573.86	0.00	-100.0%
5) TOTAL, REVENUES			13,923,573.86	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	819,518.15	1,026,999.92	25.3%
3) Employee Benefits		3000-3999	448,320.96	635,245.94	41.7%
4) Books and Supplies		4000-4999	1,732,895.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,769,337.81	1,650,000.00	-56.2%
6) Capital Outlay		6000-6999	91,455,708.05	89,245,704.59	-2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			98,225,780.86	92,557,950.45	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,302,207.00)	(92,557,950.45)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,043,465.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	262,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			264,543,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,241,258.00	(92,557,950.45)	-151.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,090,337.37	457,848,203.57	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,090,337.37	457,848,203.57	65.2%
d) Other Restatements		9795	516,608.20	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,606,945.57	457,848,203.57	64.9%
2) Ending Balance, June 30 (E + F1e)			457,848,203.57	365,290,253.12	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	457,848,203.57	365,290,253.12	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	140,230,964.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,484,373.00		
b) in Banks		9120	354,488.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	325,808,082.61		
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	2,448,135.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,490,556.09		
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			471,816,599.76		
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	13,968,795.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(399.25)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,968,396.19		
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)			457,848,203.57		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,881,403.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,776,772.67	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	265,397.80	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,923,573.86	0.00	-100.0%
TOTAL, REVENUES			13,923,573.86	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	41,868.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	479,269.66	471,299.20	-1.7%
Clerical, Technical and Office Salaries		2400	338,308.36	513,832.72	51.9%
Other Classified Salaries		2900	1,940.13	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			819,518.15	1,026,999.92	25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198,474.10	277,016.96	39.6%
OASDI/Medicare/Alternative		3301-3302	62,506.54	76,349.13	22.1%
Health and Welfare Benefits		3401-3402	142,034.84	214,093.35	50.7%
Unemployment Insurance		3501-3502	408.18	511.58	25.3%
Workers' Compensation		3601-3602	12,293.51	15,405.15	25.3%
OPEB, Allocated		3701-3702	32,108.18	51,408.00	60.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	495.61	461.77	-6.8%
TOTAL, EMPLOYEE BENEFITS			448,320.96	635,245.94	41.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	511,102.03	0.00	-100.0%
Noncapitalized Equipment		4400	1,221,793.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,732,895.89	0.00	-100.0%
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	151.16	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,193.02	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,757,993.63	1,650,000.00	-56.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,769,337.81	1,650,000.00	-56.2%
CAPITAL OUTLAY					
Land		6100	27,370.00	0.00	-100.0%
Land Improvements		6170	25,187,659.68	0.00	-100.0%
Buildings and Improvements of Buildings		6200	65,853,743.10	89,245,704.59	35.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	386,935.27	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			91,455,708.05	89,245,704.59	-2.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			98,225,780.86	92,557,950.45	-5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,043,465.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,043,465.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	262,500,000.00	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			262,500,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			264,543,465.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,923,573.86	0.00	-100.0%
5) TOTAL, REVENUES			13,923,573.86	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		95,952,264.07	92,557,950.45	-3.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,273,516.79	0.00	-100.0%
10) TOTAL, EXPENDITURES			98,225,780.86	92,557,950.45	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(84,302,207.00)	(92,557,950.45)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,043,465.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	262,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			264,543,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,241,258.00	(92,557,950.45)	-151.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,090,337.37	457,848,203.57	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,090,337.37	457,848,203.57	65.2%
d) Other Restatements		9795	516,608.20	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,606,945.57	457,848,203.57	64.9%
2) Ending Balance, June 30 (E + F1e)			457,848,203.57	365,290,253.12	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,848,203.57	365,290,253.12	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	457,848,203.57	365,290,253.12
Total, Restricted Balance		457,848,203.57	365,290,253.12

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,388,945.81	3,880,000.00	-53.7%
5) TOTAL, REVENUES			8,388,945.81	3,880,000.00	-53.7%
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	135,623.90	40,000.00	-70.5%
6) Capital Outlay		6000-6999	42,959.64	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,290,647.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,469,230.54	40,000.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,919,715.27	3,840,000.00	-2.0%
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)			3,919,715.27	3,840,000.00	-2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,933,107.67	30,852,822.94	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	30,852,822.94	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	30,852,822.94	14.6%
2) Ending Balance, June 30 (E + F1e)			30,852,822.94	34,692,822.94	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,852,822.94	34,692,822.94	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	30,273,007.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	302,730.00		
b) in Banks		9120	257,543.50		
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	114,471.00		
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			30,947,752.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,004.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	92,925.20		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			94,929.20		
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)			30,852,822.94		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
		8575	0.00	0.00	0.0%
Homeowners' Exemptions					
		8576	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8590	0.00	0.00	0.0%
All Other State Revenue					
			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					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	4,189,324.03	1,600,000.00	-61.8%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
		8631	0.00	0.00	0.0%
Interest					
		8660	696,373.00	30,000.00	-95.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	405,742.04	0.00	-100.0%
Fees and Contracts					
		8681	3,097,506.74	2,250,000.00	-27.4%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,388,945.81	3,880,000.00	-53.7%
TOTAL, REVENUES			8,388,945.81	3,880,000.00	-53.7%
CERTIFICATED SALARIES					
Other Certificated Salaries					
		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries					
		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	92,925.20	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	42,698.70	40,000.00	-6.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,623.90	40,000.00	-70.5%
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	42,959.64	0.00	-100.0%
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			42,959.64	0.00	-100.0%
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	1,175,647.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,115,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,290,647.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,469,230.54	40,000.00	-99.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,388,945.81	3,880,000.00	-53.7%
5) TOTAL, REVENUES			8,388,945.81	3,880,000.00	-53.7%
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		178,583.54	40,000.00	-77.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,290,647.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,469,230.54	40,000.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,919,715.27	3,840,000.00	-2.0%
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)			3,919,715.27	3,840,000.00	-2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,933,107.67	30,852,822.94	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	30,852,822.94	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	30,852,822.94	14.6%
2) Ending Balance, June 30 (E + F1e)			30,852,822.94	34,692,822.94	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,852,822.94	34,692,822.94	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	30,852,822.94	34,692,822.94
Total, Restricted Balance		30,852,822.94	34,692,822.94

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,043,465.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,237.00	0.00	-100.0%
5) TOTAL, REVENUES			2,046,702.00	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)			2,046,702.00	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	2,043,465.00	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			(2,043,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,237.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,237.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,237.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,237.00	New
2) Ending Balance, June 30 (E + F1e)			3,237.00	3,237.00	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	3,237.00	3,237.00	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	3,253.00		
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	(16.00)		
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			3,237.00		
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)			3,237.00		
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	2,043,465.00	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			2,043,465.00	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	3,237.00	0.00	-100.0%
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			3,237.00	0.00	-100.0%
TOTAL, REVENUES			2,046,702.00	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	2,043,465.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,043,465.00	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)			(2,043,465.00)	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	2,043,465.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,237.00	0.00	-100.0%
5) TOTAL, REVENUES			2,046,702.00	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)			2,046,702.00	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	2,043,465.00	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			(2,043,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,237.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,237.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,237.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,237.00	New
2) Ending Balance, June 30 (E + F1e)			3,237.00	3,237.00	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	3,237.00	3,237.00	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
7710	State School Facilities Projects	3,237.00	3,237.00
Total, Restricted Balance		3,237.00	3,237.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,107,259.07	2,197,364.00	4.3%
5) TOTAL, REVENUES			2,107,259.07	2,197,364.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,650.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,175,647.00	2,197,364.00	86.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,191,297.00	2,197,364.00	84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			915,962.07	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)			915,962.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,788.37	2,710,750.44	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,788.37	2,710,750.44	51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	2,710,750.44	51.0%
2) Ending Balance, June 30 (E + F1e)			2,710,750.44	2,710,750.44	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	2,710,750.44	2,710,750.44	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	2,694,256.44		
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	16,494.00		
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			2,710,750.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,710,750.44		
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					
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	2,062,417.37	2,197,364.00	6.5%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,900.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,941.70	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			2,107,259.07	2,197,364.00	4.3%
TOTAL, REVENUES			2,107,259.07	2,197,364.00	4.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,650.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,650.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	1,175,647.00	2,197,364.00	86.9%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,175,647.00	2,197,364.00	86.9%
TOTAL, EXPENDITURES			1,191,297.00	2,197,364.00	84.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
		7613	0.00	0.00	0.0%
		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,107,259.07	2,197,364.00	4.3%
5) TOTAL, REVENUES			2,107,259.07	2,197,364.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,650.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,175,647.00	2,197,364.00	86.9%
10) TOTAL, EXPENDITURES			1,191,297.00	2,197,364.00	84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			915,962.07	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)			915,962.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,788.37	2,710,750.44	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,788.37	2,710,750.44	51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	2,710,750.44	51.0%
2) Ending Balance, June 30 (E + F1e)			2,710,750.44	2,710,750.44	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	2,710,750.44	2,710,750.44	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
9010	Other Restricted Local	2,710,750.44	2,710,750.44
Total, Restricted Balance		2,710,750.44	2,710,750.44

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	402,409.90	331,000.00	-17.7%
4) Other Local Revenue		8600-8799	77,131,402.38	38,430,000.00	-50.2%
5) TOTAL, REVENUES			77,533,812.28	38,761,000.00	-50.0%
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	75,991,502.50	38,111,177.00	-49.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,991,502.50	38,111,177.00	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,542,309.78	649,823.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,210,043.30	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,543,376.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,085,686.41	649,823.00	-89.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,979,246.85	48,064,933.26	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,979,246.85	48,064,933.26	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	48,064,933.26	14.5%
2) Ending Balance, June 30 (E + F1e)			48,064,933.26	48,714,756.26	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	48,064,933.26	48,714,756.26	1.4%
Bond Interest And Redemption Fund	0000	9780	48,064,933.26		
Bond Interest and Redemption Fund	0000	9780		48,714,756.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,509,060.90		
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	6,210,043.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	6,209,441.76		
3) Accounts Receivable		9200	1,173,872.00		
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			82,102,417.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,803,155.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	17,234,328.98		
6) TOTAL, LIABILITIES			34,037,484.70		
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)			48,064,933.26		
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	401,955.24	330,000.00	-17.9%
Other Subventions/In-Lieu Taxes		8572	454.66	1,000.00	119.9%
TOTAL, OTHER STATE REVENUE			402,409.90	331,000.00	-17.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	64,237,476.91	29,050,000.00	-54.8%
Unsecured Roll		8612	2,217,748.77	1,440,000.00	-35.1%
Prior Years' Taxes		8613	649,812.43	2,500,000.00	284.7%
Supplemental Taxes		8614	1,312,225.54	1,280,000.00	-2.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	8,264.32	10,000.00	21.0%
Interest		8660	2,110,878.58	1,250,000.00	-40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,594,995.83	2,900,000.00	-56.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,131,402.38	38,430,000.00	-50.2%
TOTAL, REVENUES			77,533,812.28	38,761,000.00	-50.0%
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	0.00	0.0%
Debt Service - Interest		7438	32,516,050.00	18,861,177.00	-42.0%
Other Debt Service - Principal		7439	43,475,452.50	19,250,000.00	-55.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,991,502.50	38,111,177.00	-49.8%
TOTAL, EXPENDITURES			75,991,502.50	38,111,177.00	-49.8%
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	6,210,043.30	0.00	-100.0%
(c) TOTAL, SOURCES			6,210,043.30	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,666,666.67	0.00	-100.0%
(d) TOTAL, USES			1,666,666.67	0.00	-100.0%
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)			4,543,376.63	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	402,409.90	331,000.00	-17.7%
4) Other Local Revenue		8600-8799	77,131,402.38	38,430,000.00	-50.2%
5) TOTAL, REVENUES			77,533,812.28	38,761,000.00	-50.0%
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	75,991,502.50	38,111,177.00	-49.8%
10) TOTAL, EXPENDITURES			75,991,502.50	38,111,177.00	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,542,309.78	649,823.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,210,043.30	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,543,376.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,085,686.41	649,823.00	-89.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,979,246.85	48,064,933.26	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,979,246.85	48,064,933.26	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	48,064,933.26	14.5%
2) Ending Balance, June 30 (E + F1e)			48,064,933.26	48,714,756.26	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	48,064,933.26	48,714,756.26	1.4%
Bond Interest And Redemption Fund	0000	9780	48,064,933.26		
Bond Interest and Redemption Fund	0000	9780		48,714,756.26	
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

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services. .

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,232.35	0.00	-100.0%
5) TOTAL, REVENUES			2,232.35	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,779.40	0.00	-100.0%
3) Employee Benefits		3000-3999	2,190.20	0.00	-100.0%
4) Books and Supplies		4000-4999	16,587.76	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	(46,724.11)	0.00	-100.0%
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			(18,166.75)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,399.10	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 NET POSITION (C + D4)			20,399.10	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,046.99	45,446.09	81.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046.99	45,446.09	81.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	45,446.09	81.4%
2) Ending Net Position, June 30 (E + F1e)			45,446.09	45,446.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	45,011.09	New
b) Restricted Net Position		9797	45,011.09	0.00	-100.0%
c) Unrestricted Net Position		9790	435.00	435.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,495.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	438.00		
b) in Banks		9120	(87.01)		
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	919.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,850.45		
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			45,615.74		
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	139.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30.41		
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			169.65		
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)			45,446.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,649.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	583.35	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,232.35	0.00	-100.0%
TOTAL, REVENUES			2,232.35	0.00	-100.0%
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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	8,613.84	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,165.56	0.00	-100.0%
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			9,779.40	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,291.75	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	746.79	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.79	0.00	-100.0%
Workers' Compensation		3601-3602	146.87	0.00	-100.0%
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			2,190.20	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	451.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	16,136.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,587.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,191.10)	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	466.99	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(46,724.11)	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO - 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, EXPENSES			(18,166.75)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	2,232.35	0.00	-100.0%
5) TOTAL, REVENUES			2,232.35	0.00	-100.0%
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		(18,166.75)	0.00	-100.0%
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, EXPENSES			(18,166.75)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,399.10	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 NET POSITION (C + D4)			20,399.10	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,046.99	45,446.09	81.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046.99	45,446.09	81.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	45,446.09	81.4%
2) Ending Net Position, June 30 (E + F1e)			45,446.09	45,446.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	45,011.09	New
b) Restricted Net Position		9797	45,011.09	0.00	-100.0%
c) Unrestricted Net Position		9790	435.00	435.00	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)	45,011.09	0.00
Total, Restricted Net Position		45,011.09	0.00

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,068,562.10	17,804,913.46	10.8%
5) TOTAL, REVENUES			16,068,562.10	17,804,913.46	10.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	487,081.49	517,465.79	6.2%
3) Employee Benefits		3000-3999	259,461.97	375,123.67	44.6%
4) Books and Supplies		4000-4999	143,821.92	381,000.00	164.9%
5) Services and Other Operating Expenses		5000-5999	15,339,065.55	16,531,324.00	7.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,229,430.93	17,804,913.46	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,868.83)	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 NET POSITION (C + D4)			(160,868.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,328,877.98	12,168,009.15	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	12,168,009.15	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	12,168,009.15	-1.3%
2) Ending Net Position, June 30 (E + F1e)			12,168,009.15	12,168,009.15	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,168,009.15	12,168,009.15	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,976,203.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	98,146.00		
b) in Banks		9120	10.30		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	243,422.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,217,380.31		
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			12,785,163.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	616,845.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	308.50		
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			617,154.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			12,168,009.15		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	426,277.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	141,851.42	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	15,500,433.68	17,804,913.46	14.9%
All Other Fees and Contracts		8689	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			16,068,562.10	17,804,913.46	10.8%
TOTAL, REVENUES			16,068,562.10	17,804,913.46	10.8%
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	243,779.33	268,054.07	10.0%
Clerical, Technical and Office Salaries		2400	243,302.16	249,411.72	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			487,081.49	517,465.79	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	128,003.77	139,974.49	9.4%
OASDI/Medicare/Alternative		3301-3302	24,834.07	38,882.28	56.6%
Health and Welfare Benefits		3401-3402	87,765.98	159,341.76	81.6%
Unemployment Insurance		3501-3502	124.44	256.96	106.5%
Workers' Compensation		3601-3602	3,774.91	7,761.98	105.6%
OPEB, Allocated		3701-3702	14,780.60	28,728.00	94.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	178.20	178.20	0.0%
TOTAL, EMPLOYEE BENEFITS			259,461.97	375,123.67	44.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	143,821.92	381,000.00	164.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,821.92	381,000.00	164.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,154.47	30,000.00	387.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	567,892.00	New
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	10,621.44	12,000.00	13.0%
Professional/Consulting Services and					
Operating Expenditures		5800	15,322,289.64	15,921,432.00	3.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,339,065.55	16,531,324.00	7.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,229,430.93	17,804,913.46	9.7%
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	16,068,562.10	17,804,913.46	10.8%
5) TOTAL, REVENUES			16,068,562.10	17,804,913.46	10.8%
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		16,229,430.93	17,804,913.46	9.7%
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			16,229,430.93	17,804,913.46	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,868.83)	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 NET POSITION (C + D4)			(160,868.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,328,877.98	12,168,009.15	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	12,168,009.15	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	12,168,009.15	-1.3%
2) Ending Net Position, June 30 (E + F1e)			12,168,009.15	12,168,009.15	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,168,009.15	12,168,009.15	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,674.37	33,674.37	36,017.47	33,517.28	33,517.28	34,534.32
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,674.37	33,674.37	36,017.47	33,517.28	33,517.28	34,534.32
5. District Funded County Program ADA						
a. County Community Schools	87.15	87.15	87.15	87.15	87.15	87.15
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)	87.15	87.15	87.15	87.15	87.15	87.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,761.52	33,761.52	36,104.62	33,604.43	33,604.43	34,621.47
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	313,649,873.60	301	0.00	303	313,649,873.60	305	6,484,786.24		307	307,165,087.36	309
2000 - Classified Salaries	89,944,543.20	311	349,107.02	313	89,595,436.18	315	8,037,758.76		317	81,557,677.42	319
3000 - Employee Benefits	219,988,762.57	321	20,403,473.75	323	199,585,288.82	325	8,256,516.75		327	191,328,772.07	329
4000 - Books, Supplies Equip Replace. (6500)	27,676,739.34	331	18,978.12	333	27,657,761.22	335	8,511,886.64		337	19,145,874.58	339
5000 - Services . . . & 7300 - Indirect Costs	137,761,890.61	341	356,857.26	343	137,405,033.35	345	69,793,581.25		347	67,611,452.10	349
TOTAL					767,893,393.17	365			TOTAL	666,808,863.53	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	239,751,227.42	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,622,516.02	380
3. STRS.	3101 & 3102	57,742,649.57	382
4. PERS.	3201 & 3202	4,056,885.22	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,890,535.68	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	51,996,650.04	385
7. Unemployment Insurance.	3501 & 3502	128,145.81	390
8. Workers' Compensation Insurance.	3601 & 3602	3,822,500.83	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,514.92	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		374,013,625.51	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,658,148.07	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		372,355,477.44	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.84%	
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)	55.84%
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)	666,808,863.53
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	840,864,407.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	127,575,889.32
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	264,800.85
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,702,034.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	8,535.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,415,612.81
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	214,052.19
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				8,605,035.85
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	1,556,820.18
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				706,240,302.45
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				33,761.52
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				20,918.50

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.)	562,226,200.30	15,975.68
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)	562,226,200.30	15,975.68
B. Required effort (Line A.2 times 90%)	506,003,580.27	14,378.11
C. Current year expenditures (Line I.E and Line II.B)	706,240,302.45	20,918.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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) 16,683,403.01
- 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) 605,021,741.97

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) 2.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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) 21,121,489.87
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,006,905.86

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	117,499.68
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,804,811.61
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)	4,096.39
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)	29,054,803.41
9. Carry-Forward Adjustment (Part IV, Line F)	1,432,398.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,487,201.70
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	434,563,001.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	102,752,526.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	79,920,564.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,614,811.53
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	264,800.85
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	32,800.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,625,547.66
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)	3,036,186.42
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)	423,813.20
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)	63,586,913.36
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)	148,167.03
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,551,044.62
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,837,373.45
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,363,935.53
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	24,044,421.59
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)	745,765,907.96
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)	3.90%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.09%

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)	29,054,803.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,310,436.52)
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 (3.26%) times Part III, Line B19); zero if negative	1,432,398.29
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.26%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,432,398.29
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)	1,432,398.29

Approved indirect cost rate: 3.26%
Highest rate used in any program: 3.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	9,790,259.31	319,162.45	3.26%
01	3010	17,700,323.87	577,030.56	3.26%
01	3182	792,257.60	25,827.60	3.26%
01	3213	42,079,777.85	958,652.38	2.28%
01	3225	631,874.43	20,599.14	3.26%
01	3227	341,069.65	11,118.87	3.26%
01	3310	2,236,123.59	72,897.63	3.26%
01	3311	24,963.38	813.81	3.26%
01	3312	236,321.85	7,704.09	3.26%
01	3315	223,559.95	7,288.05	3.26%
01	3327	438,614.18	14,298.82	3.26%
01	3345	2,167.34	70.66	3.26%
01	3386	63,916.33	2,083.67	3.26%
01	3395	38,309.71	1,248.89	3.26%
01	3410	110,466.38	3,601.20	3.26%
01	3550	342,394.21	11,162.05	3.26%
01	4035	1,821,948.92	59,395.53	3.26%
01	4124	1,354,222.74	44,147.66	3.26%
01	4127	1,488,482.19	48,524.52	3.26%
01	4201	2,030.73	66.20	3.26%
01	4203	1,288,519.53	42,005.74	3.26%
01	4510	29,282.23	954.61	3.26%
01	5630	74,635.41	2,433.11	3.26%
01	5632	20,028.26	652.92	3.26%
01	5634	126,931.62	4,137.97	3.26%
01	5810	419,467.86	2,902.83	0.69%
01	6010	1,967,058.46	64,126.11	3.26%
01	6053	508,390.54	16,573.53	3.26%
01	6266	1,787,070.00	58,258.48	3.26%
01	6332	710,505.04	23,162.46	3.26%
01	6385	69,677.86	2,271.49	3.26%
01	6387	2,364,377.25	77,078.70	3.26%
01	6388	260.32	8.49	3.26%
01	6500	93,640,483.35	3,052,679.76	3.26%
01	6520	361,490.00	11,785.00	3.26%
01	6546	1,937,518.36	63,163.10	3.26%
01	6547	3,027,815.83	98,706.80	3.26%
01	6695	247,822.29	8,079.01	3.26%

01	6762	1,863,215.51	60,740.83	3.26%
01	7085	353,858.74	11,535.79	3.26%
01	7220	464,612.57	15,146.38	3.26%
01	7311	88,390.62	2,881.53	3.26%
01	7339	13,270.38	432.61	3.26%
01	7388	69,793.61	2,275.27	3.26%
01	7412	292,878.25	9,547.83	3.26%
01	7435	2,084,745.35	67,962.70	3.26%
01	7810	1,337,939.97	39,558.87	2.96%
01	8150	17,860,407.31	582,249.28	3.26%
01	9010	2,026,184.48	59,949.27	2.96%
09	2600	950,350.85	30,981.44	3.26%
09	6546	107,567.31	3,506.69	3.26%
11	3550	240,143.06	7,828.66	3.26%
11	5810	685,651.18	15,946.92	2.33%
11	6391	1,695,531.44	55,274.32	3.26%
12	5025	87,970.85	2,867.85	3.26%
12	5059	63,920.04	2,083.79	3.26%
12	5066	9,767.53	318.42	3.26%
12	5160	5,115.87	166.78	3.26%
12	5210	6,773,598.14	215,965.40	3.19%
12	6052	8,255.53	269.13	3.26%
12	6105	7,245,639.06	236,207.83	3.26%
12	6127	163,365.32	5,325.71	3.26%
12	9010	694,962.30	22,451.01	3.23%
13	5310	22,604,155.39	736,895.47	3.26%
13	5320	891,935.55	29,077.10	3.26%
13	5330	501,060.14	16,334.56	3.26%
13	7810	42,671.50	1,391.09	3.26%
13	9010	38,835.16	1,266.03	3.26%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,629,026.17	5,629,026.17
2. State Lottery Revenue	8560	7,768,166.98		3,784,224.65	11,552,391.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,768,166.98	0.00	9,413,250.82	17,181,417.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,078,678.95		0.00	5,078,678.95
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	2,689,488.03		0.00	2,689,488.03
4. Books and Supplies	4000-4999	0.00		7,432,892.66	7,432,892.66
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			2,252.76	2,252.76
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			81,290.91	81,290.91
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)		7,768,166.98	0.00	7,516,436.33	15,284,603.31
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,896,814.49	1,896,814.49
D. COMMENTS:					
Funds used for reproduction costs of textbooks and instructional materials as well as for digital access to instructional materials					

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.

Sacramento City Unified School District
2024-25 Revised Budget

Description	Revised Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	487,433,290	2,688,061	490,121,351	443,518,594	2,688,061	446,206,655	456,475,526	2,688,061	459,163,587
Federal Revenue	-	33,016,186	33,016,186	-	42,316,186	42,316,186	-	42,316,186	42,316,186
State Revenue	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621
Local Revenue	4,243,480	2,304,314	6,547,794	4,341,437	2,306,357	6,647,794	4,341,437	2,308,400	6,649,837
Total Revenue	508,680,104	151,190,848	659,870,952	464,863,365	160,492,891	625,356,256	477,820,297	160,494,934	638,315,231
Expenditures									
Certificated Salaries	212,511,583	93,073,188	305,584,770	217,268,150	87,634,287	304,902,437	221,698,469	88,397,678	310,096,147
Classified Salaries	59,174,106	42,276,886	101,450,992	59,334,177	37,906,667	97,240,844	58,769,228	38,819,019	97,588,246
Benefits	145,667,442	99,205,929	244,873,370	147,804,681	99,474,309	247,278,990	160,355,038	97,747,747	258,102,785
Books and Supplies	5,052,986	21,372,434	26,425,420	2,552,986	23,997,312	26,550,298	5,052,986	21,629,558	26,682,543
Other Services & Oper. Expenses	36,575,988	68,439,591	105,015,579	21,294,672	49,612,740	70,907,413	26,836,271	35,410,541	62,246,812
Capital Outlay	726,000	19,304,099	20,030,099	726,000	19,304,099	20,030,099	726,000	19,304,099	20,030,099
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	10,535	-	10,535
Transfer of Indirect 73xx	(6,377,293)	4,919,791	(1,457,502)	(5,212,360)	3,754,858	(1,457,502)	(5,963,056)	4,505,554	(1,457,502)
Budget Reductions	-	-	-	-	(1,979,189)	(1,979,189)	-	(4,034,426)	(4,034,426)
Total Expenditures	453,341,347	348,591,916	801,933,263	443,778,841	319,705,082	763,483,923	467,485,471	301,779,768	769,265,239
Deficit/Surplus	55,338,758	(197,401,069)	(142,062,311)	21,084,525	(159,212,192)	(138,127,667)	10,334,827	(141,284,834)	(130,950,007)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	3,005,447	-	3,005,447	3,005,447	-	3,005,447	3,005,447	-	3,005,447
Contributions to Restricted	(115,159,401)	115,159,401	-	(116,971,313)	116,971,313	-	(134,441,285)	134,441,285	-
Net increase (decrease) in Fund Balance	(56,815,196)	(82,241,667)	(139,056,863)	(92,881,341)	(42,240,879)	(135,122,220)	(121,101,011)	(6,843,549)	(127,944,560)
Beginning Balance	172,005,384	126,825,752	298,831,136	115,190,188	44,584,084	159,774,272	22,308,847	2,343,205	24,652,052
Ending Balance	115,190,188	44,584,084	159,774,272	22,308,847	2,343,205	24,652,052	(98,792,164)	(4,500,344)	(103,292,508)
Revolving/Stores/Prepays	-	-	-	-	-	-	-	-	-
Reserve for Econ Uncertainty	15,978,556	-	15,978,556	15,209,570	-	15,209,570	15,325,196	-	15,325,196
Restricted Programs	-	44,584,084	44,584,084	-	2,343,205	2,343,205	-	(4,500,344)	(4,500,344)
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	99,211,632	-	99,211,632	7,099,278	-	7,099,278	(114,117,359)	-	(114,117,359)