

**ANAHEIM UNION HIGH
SCHOOL DISTRICT**

**2023-2024
UNAUDITED ACTUAL
FINANCIAL STATEMENTS
AND REPORTS**

FOR THE YEAR ENDED JUNE 30, 2024

**Board Meeting
September 12, 2024**

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

30 66431 0000000
Form CA
E8AGSGHZRB(2023-24)

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	58.61%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$217,180,642.53
	Appropriations Subject to Limit	\$217,180,642.53
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	16.64%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Dean West

Name
Associate Superintendent-Business Services

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For School District:

Nancy Nien

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Assistant Supt.-Business

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E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	422,683,739.90	0.00	422,683,739.90	409,822,566.00	0.00	409,822,566.00	-3.0%
2) Federal Revenue		8100-8299	466,394.09	50,931,921.18	51,388,315.27	472,617.00	34,993,851.00	35,466,468.00	-31.0%
3) Other State Revenue		8300-8599	14,335,888.52	63,848,086.08	78,183,974.80	12,488,423.00	56,935,834.00	69,424,257.00	-11.2%
4) Other Local Revenue		8600-8799	35,912,677.09	10,656,303.00	46,568,980.09	13,309,903.00	7,884,959.00	21,194,862.00	-54.5%
5) TOTAL, REVENUES			473,388,699.60	125,436,310.26	598,825,009.86	436,093,509.00	99,814,644.00	535,908,153.00	-10.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	155,112,808.53	43,916,492.64	199,029,301.17	128,948,386.00	61,527,357.00	190,475,743.00	-4.3%
2) Classified Salaries		2000-2999	49,770,211.93	32,876,614.91	82,646,826.84	49,134,771.00	33,889,261.00	83,024,032.00	0.5%
3) Employee Benefits		3000-3999	92,563,774.72	56,482,657.31	149,046,432.03	80,272,949.00	67,690,023.00	147,962,972.00	-0.7%
4) Books and Supplies		4000-4999	10,215,437.43	5,675,658.56	15,891,095.99	28,398,999.00	8,067,635.00	36,466,634.00	129.5%
5) Services and Other Operating Expenditures		5000-5999	46,302,551.32	20,942,454.82	67,245,006.14	27,121,769.00	21,355,369.00	48,477,138.00	-27.9%
6) Capital Outlay		6000-6999	2,592,153.00	33,244,397.58	35,836,550.58	567,000.00	17,393,345.00	17,960,345.00	-49.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,891,405.44	2,018,740.42	17,910,145.86	15,341,856.00	2,000,000.00	17,341,856.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,616,734.72)	1,765,919.23	(850,815.49)	(5,535,079.00)	4,418,022.00	(1,117,057.00)	31.3%
9) TOTAL, EXPENDITURES			369,831,607.65	196,922,935.47	566,754,543.12	324,250,651.00	216,341,012.00	540,591,663.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,557,091.95	(71,486,625.21)	32,070,466.74	111,842,858.00	(116,526,368.00)	(4,683,510.00)	-114.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		35,055,677.30	1,500,000.00	36,555,677.30	2,300,000.00	1,500,000.00	3,800,000.00	-89.6%
2) Other Sources/Uses									
a) Sources	8930-8979		830,684.42	0.00	830,684.42	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(67,266,011.56)	67,266,011.56	0.00	(83,908,857.00)	83,908,857.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,491,004.44)	65,766,011.56	(35,724,992.88)	(86,208,857.00)	82,408,857.00	(3,800,000.00)	-89.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,066,087.51	(5,720,613.65)	(3,654,526.14)	25,634,001.00	(34,117,511.00)	(8,483,510.00)	132.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
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)			185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
2) Ending Balance, June 30 (E + F1e)			187,847,545.14	92,099,572.01	279,947,117.15	213,481,546.14	57,982,061.01	271,463,607.15	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Stores	9712		389,230.29	0.00	389,230.29	550,000.00	0.00	550,000.00	41.3%
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	92,099,572.01	92,099,572.01	0.00	57,982,061.01	57,982,061.01	-37.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		113,114,868.00	0.00	113,114,868.00	143,902,623.00	0.00	143,902,623.00	27.2%
Wellness Program	0000	9760	120,900.00		120,900.00			0.00	
Classified Summer Assistance Benefits	0000	9760	483,370.00		483,370.00			0.00	
Reserve for Bus Leasing	0000	9760	1,573,204.00		1,573,204.00			0.00	
Technology Setaside	0000	9760	4,800,000.00		4,800,000.00			0.00	
School Site and Supplemental/Concentration Carryover	0000	9760	7,306,832.00		7,306,832.00			0.00	
Textbook Setaside	0000	9760	11,000,000.00		11,000,000.00			0.00	
Additional 3% Reserve	0000	9760	18,099,307.00		18,099,307.00			0.00	
Pension Investment	0000	9760	30,000,000.00		30,000,000.00			0.00	
Staffing	0000	9760	39,731,255.00		39,731,255.00			0.00	
Wellness Program	0000	9760			0.00	120,900.00		120,900.00	
Classified Summer Assistance Benefits	0000	9760			0.00	483,370.00		483,370.00	
Reserve for Bus Leasing	0000	9760			0.00	1,179,903.00		1,179,903.00	
School Site and Supplement/Concentration Carryover	0000	9760			0.00	7,571,645.00		7,571,645.00	
Technology Setaside	0000	9760			0.00	9,600,000.00		9,600,000.00	
Additional 3% Reserve	0000	9760			0.00	16,215,550.00		16,215,550.00	
Textbook Setaside	0000	9760			0.00	19,000,000.00		19,000,000.00	
Pension Investment	0000	9760			0.00	30,000,000.00		30,000,000.00	
Staffing	0000	9760			0.00	59,731,255.00		59,731,255.00	

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)	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,099,307.00	0.00	18,099,307.00	16,215,550.00	0.00	16,215,550.00	-10.4%
Unassigned/Unappropriated Amount		9790	56,089,139.85	0.00	56,089,139.85	52,658,373.14	0.00	52,658,373.14	-6.1%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	166,649,071.58	74,097,241.07	240,746,312.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(684,853.00)	0.00	(684,853.00)				
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	155,000.00	0.00	155,000.00				
d) With Fiscal Agent/Trustee		9135	28,469,283.91	0.00	28,469,283.91				
e) Collections Awaiting Deposit		9140	2,389,651.67	0.00	2,389,651.67				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,011,475.79	13,089,742.31	18,101,218.10				
4) Due from Grantor Government		9290	0.00	30,320,606.87	30,320,606.87				
5) Due from Other Funds		9310	4,029,365.92	0.00	4,029,365.92				
6) Stores		9320	389,230.29	0.00	389,230.29				
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			208,408,226.16	117,507,590.25	323,915,816.41				
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	11,431,910.99	24,390,249.14	35,822,160.13				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,962,209.53	0.00	6,962,209.53				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	166,560.50	1,017,769.10	1,184,329.60				
6) TOTAL, LIABILITIES			18,560,681.02	25,408,018.24	43,968,699.26				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			187,847,545.14	92,099,572.01	279,947,117.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	234,885,605.00	0.00	234,885,605.00	194,756,465.00	0.00	194,756,465.00	-17.1%
Education Protection Account State Aid - Current Year		8012	49,261,520.00	0.00	49,261,520.00	75,260,237.00	0.00	75,260,237.00	52.8%
State Aid - Prior Years		8019	16,522.00	0.00	16,522.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	349,431.85	0.00	349,431.85	349,432.00	0.00	349,432.00	0.0%
Timber Yield Tax		8022	.12	0.00	.12	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	84,466,233.53	0.00	84,466,233.53	85,471,015.00	0.00	85,471,015.00	1.2%
Unsecured Roll Taxes		8042	2,553,390.38	0.00	2,553,390.38	2,751,534.00	0.00	2,751,534.00	7.8%
Prior Years' Taxes		8043	1,402,767.87	0.00	1,402,767.87	1,413,806.00	0.00	1,413,806.00	0.8%
Supplemental Taxes		8044	5,150,550.38	0.00	5,150,550.38	4,504,732.00	0.00	4,504,732.00	-12.5%
Education Revenue Augmentation Fund (ERAF)		8045	35,013,038.00	0.00	35,013,038.00	35,509,360.00	0.00	35,509,360.00	1.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,631,903.77	0.00	9,631,903.77	9,859,791.00	0.00	9,859,791.00	2.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	20.00	0.00	20.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(10.00)	0.00	(10.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			422,730,972.90	0.00	422,730,972.90	409,876,372.00	0.00	409,876,372.00	-3.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,233.00)	0.00	(47,233.00)	(53,806.00)	0.00	(53,806.00)	13.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			422,683,739.90	0.00	422,683,739.90	409,822,566.00	0.00	409,822,566.00	-3.0%
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	6,160,525.00	6,160,525.00	0.00	6,160,525.00	6,160,525.00	0.0%
Special Education Discretionary Grants		8182	0.00	322,901.00	322,901.00	0.00	322,901.00	322,901.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	15,258.08	15,258.08	0.00	58,994.00	58,994.00	286.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,712,130.46	7,712,130.46		7,892,624.00	7,892,624.00	2.3%
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		1,229,387.58	1,229,387.58		895,709.00	895,709.00	-27.1%
Title III, Immigrant Student Program	4201	8290		67,311.00	67,311.00		66,748.00	66,748.00	-0.8%
Title III, English Learner Program	4203	8290		1,026,686.82	1,026,686.82		737,403.00	737,403.00	-28.2%
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		1,059,509.82	1,059,509.82		1,308,820.00	1,308,820.00	23.5%
Career and Technical Education	3500-3599	8290		602,856.55	602,856.55		591,526.00	591,526.00	-1.9%
All Other Federal Revenue	All Other	8290	456,394.09	32,735,354.87	33,191,748.96	472,617.00	16,958,601.00	17,431,218.00	-47.5%
TOTAL, FEDERAL REVENUE			456,394.09	50,931,921.18	51,388,315.27	472,617.00	34,993,851.00	35,466,468.00	-31.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		23,418,881.78	23,418,881.78		23,408,802.00	23,408,802.00	0.0%
Prior Years	6500	8319		159,614.00	159,614.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	2,647,584.00	0.00	2,647,584.00	2,595,833.00	0.00	2,595,833.00	-2.0%
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	156,235.00	156,235.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,555,583.00	0.00	1,555,583.00	1,513,605.00	0.00	1,513,605.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	5,641,108.52	2,936,423.90	8,577,532.42	4,478,985.00	1,821,990.00	6,300,975.00	-26.5%
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		818,399.77	818,399.77		909,333.00	909,333.00	11.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		532,091.86	532,091.86		557,555.00	557,555.00	4.8%
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		2,785,874.00	2,785,874.00		2,785,874.00	2,785,874.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,491,613.00	33,040,565.77	37,532,178.77	3,900,000.00	27,452,280.00	31,352,280.00	-16.5%
TOTAL, OTHER STATE REVENUE			14,335,888.52	63,848,086.08	78,183,974.60	12,488,423.00	56,935,834.00	69,424,257.00	-11.2%
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%

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)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	66,536.92	66,536.92	0.00	424,645.00	424,645.00	538.2%
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	24,352.34	0.00	24,352.34	25,000.00	0.00	25,000.00	2.7%
Sale of Publications		8632	3,205.69	0.00	3,205.69	5,000.00	0.00	5,000.00	56.0%
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	525,351.41	0.00	525,351.41	337,000.00	0.00	337,000.00	-35.9%
Interest		8660	10,414,353.36	0.00	10,414,353.36	6,000,000.00	0.00	6,000,000.00	-42.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,474,280.09	0.00	4,474,280.09	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	304,685.00	0.00	304,685.00	250,000.00	0.00	250,000.00	-17.9%
Transportation Fees From Individuals		8675	883,443.21	0.00	883,443.21	700,000.00	0.00	700,000.00	-20.8%
Interagency Services		8677	319,750.00	1,302,727.43	1,622,477.43	319,750.00	1,020,000.00	1,339,750.00	-17.4%
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									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	10.00	0.00	10.00	0.00	0.00	0.00	-100.0%
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	18,963,245.99	6,661,284.60	25,624,530.59	5,673,153.00	3,823,969.00	9,497,122.00	-62.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	2,625,754.05	2,625,754.05	0.00	2,616,345.00	2,616,345.00	-0.4%
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			35,912,677.09	10,656,303.00	46,568,980.09	13,309,903.00	7,884,959.00	21,194,862.00	-54.5%
TOTAL, REVENUES			473,388,699.60	125,436,310.26	598,825,009.86	436,093,509.00	99,814,644.00	535,908,153.00	-10.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	125,901,315.53	35,974,316.62	161,875,632.15	100,377,301.00	53,793,719.00	154,171,020.00	-4.8%
Certificated Pupil Support Salaries		1200	13,351,421.47	5,108,892.33	18,460,313.80	12,709,654.00	4,862,875.00	17,572,529.00	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	15,153,021.14	1,568,135.99	16,721,157.13	15,152,863.00	1,606,767.00	16,759,630.00	0.2%
Other Certificated Salaries		1900	707,050.39	1,265,147.70	1,972,198.09	708,568.00	1,263,996.00	1,972,564.00	0.0%
TOTAL, CERTIFICATED SALARIES			155,112,808.53	43,916,492.64	199,029,301.17	128,948,386.00	61,527,357.00	190,475,743.00	-4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,626,797.51	22,721,687.62	27,348,485.13	4,353,419.00	23,951,760.00	28,305,179.00	3.5%
Classified Support Salaries		2200	21,953,804.35	4,637,884.82	26,591,689.17	21,611,965.00	4,894,864.00	26,506,829.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,863,586.50	1,786,276.88	5,649,863.38	3,975,751.00	1,716,826.00	5,692,577.00	0.8%
Clerical, Technical and Office Salaries		2400	19,258,940.00	3,730,524.32	22,989,464.32	19,193,636.00	3,325,811.00	22,519,447.00	-2.0%
Other Classified Salaries		2900	67,083.57	241.27	67,324.84	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			49,770,211.93	32,876,614.91	82,646,826.84	49,134,771.00	33,889,261.00	83,024,032.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	28,916,792.27	25,336,100.54	54,252,892.81	22,150,324.00	29,653,888.00	51,804,212.00	-4.5%
PERS		3201-3202	12,324,838.41	8,620,701.02	20,945,539.43	14,760,907.00	9,656,529.00	24,417,436.00	16.6%
OASDI/Medicare/Alternative		3301-3302	6,131,809.11	3,366,737.85	9,498,546.96	5,729,650.00	3,879,712.00	9,609,362.00	1.2%
Health and Welfare Benefits		3401-3402	35,808,555.28	17,208,280.56	52,817,835.84	29,082,690.00	22,313,292.00	51,395,982.00	-2.7%
Unemployment Insurance		3501-3502	105,344.21	38,256.04	143,600.25	93,580.00	49,409.00	142,989.00	-0.4%
Workers' Compensation		3601-3602	5,652,424.42	1,911,581.30	7,564,005.72	4,427,667.00	2,137,193.00	6,564,860.00	-13.2%
OPEB, Allocated		3701-3702	2,162,922.02	0.00	2,162,922.02	2,387,237.00	0.00	2,387,237.00	10.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,661,089.00	0.00	1,661,089.00	1,640,894.00	0.00	1,640,894.00	-1.2%
TOTAL, EMPLOYEE BENEFITS			92,563,774.72	56,482,657.31	149,046,432.03	80,272,949.00	67,690,023.00	147,962,972.00	-0.7%
BOOKS AND SUPPLIES									

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)	
Approved Textbooks and Core Curricula Materials		4100	(5,789.13)	1,297,675.66	1,291,886.53	1,060,000.00	1,821,990.00	2,881,990.00	123.1%
Books and Other Reference Materials		4200	1,865,757.36	300,426.45	2,166,183.81	15,011,633.00	15,050.00	15,026,683.00	593.7%
Materials and Supplies		4300	6,003,462.61	2,945,960.37	8,949,422.98	10,501,731.00	5,738,728.00	16,240,459.00	81.5%
Noncapitalized Equipment		4400	2,352,006.59	1,131,596.08	3,483,602.67	1,825,635.00	491,867.00	2,317,502.00	-33.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,215,437.43	5,675,658.56	15,891,095.99	28,398,999.00	8,067,635.00	36,466,634.00	129.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,829,481.63	4,829,481.63	0.00	3,698,216.00	3,698,216.00	-23.4%
Travel and Conferences		5200	695,466.40	511,679.30	1,207,145.70	526,528.00	94,765.00	621,293.00	-48.5%
Dues and Memberships		5300	93,383.28	91,201.50	184,584.78	92,670.00	0.00	92,670.00	-49.8%
Insurance		5400 - 5450	28,576,495.83	0.00	28,576,495.83	9,781,602.00	0.00	9,781,602.00	-65.8%
Operations and Housekeeping Services		5500	8,199,232.33	0.00	8,199,232.33	8,928,450.00	0.00	8,928,450.00	8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,305,007.10	2,246,302.98	3,551,310.08	1,228,836.00	4,130,171.00	5,359,007.00	50.9%
Transfers of Direct Costs		5710	(356,138.07)	356,138.07	0.00	(2,318,271.00)	2,318,271.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,099,629.81	12,035,040.91	19,134,670.72	8,237,796.00	11,108,996.00	19,346,792.00	1.1%
Communications		5900	689,474.64	872,610.43	1,562,085.07	644,158.00	4,950.00	649,108.00	-58.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,302,551.32	20,942,454.82	67,245,006.14	27,121,769.00	21,355,369.00	48,477,138.00	-27.9%
CAPITAL OUTLAY									
Land		6100	736,761.63	401,890.12	1,138,651.75	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,622.69	30,826,396.34	30,854,019.03	0.00	16,760,490.00	16,760,490.00	-45.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	997,084.26	2,016,111.12	3,013,195.38	567,000.00	632,855.00	1,199,855.00	-60.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	830,684.42	0.00	830,684.42	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,592,153.00	33,244,397.58	35,836,550.58	567,000.00	17,393,345.00	17,960,345.00	-49.9%
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	7,393.00	0.00	7,393.00	15,000.00	0.00	15,000.00	102.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	2,018,740.42	2,018,740.42	0.00	2,000,000.00	2,000,000.00	-0.9%
Payments to County Offices		7142	6,928,682.00	0.00	6,928,682.00	7,066,919.00	0.00	7,066,919.00	2.0%
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	2,647,584.00	0.00	2,647,584.00	2,595,833.00	0.00	2,595,833.00	-2.0%
All Other Transfers		7281-7283	4,965,377.60	0.00	4,965,377.60	5,270,803.00	0.00	5,270,803.00	6.2%
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	559,349.49	0.00	559,349.49	28,616.00	0.00	28,616.00	-94.9%
Other Debt Service - Principal		7439	783,019.35	0.00	783,019.35	364,685.00	0.00	364,685.00	-53.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,891,405.44	2,018,740.42	17,910,145.86	15,341,856.00	2,000,000.00	17,341,856.00	-3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,765,919.23)	1,765,919.23	0.00	(4,418,022.00)	4,418,022.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(850,815.49)	0.00	(850,815.49)	(1,117,057.00)	0.00	(1,117,057.00)	31.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,616,734.72)	1,765,919.23	(850,815.49)	(5,535,079.00)	4,418,022.00	(1,117,057.00)	31.3%
TOTAL, EXPENDITURES			369,831,607.65	196,922,935.47	566,754,543.12	324,250,651.00	216,341,012.00	540,591,663.00	-4.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,055,677.30	1,500,000.00	36,555,677.30	2,300,000.00	1,500,000.00	3,800,000.00	-89.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,055,677.30	1,500,000.00	36,555,677.30	2,300,000.00	1,500,000.00	3,800,000.00	-89.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	830,684.42	0.00	830,684.42	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			830,684.42	0.00	830,684.42	0.00	0.00	0.00	-100.0%
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	(67,266,011.56)	67,266,011.56	0.00	(83,908,857.00)	83,908,857.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(67,266,011.56)	67,266,011.56	0.00	(83,908,857.00)	83,908,857.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(101,491,004.44)	65,766,011.56	(35,724,992.88)	(86,208,857.00)	82,408,857.00	(3,800,000.00)	-89.4%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	422,683,739.90	0.00	422,683,739.90	409,822,566.00	0.00	409,822,566.00	-3.0%
2) Federal Revenue		8100-8299	456,394.09	50,931,921.18	51,388,315.27	472,617.00	34,993,851.00	35,466,468.00	-31.0%
3) Other State Revenue		8300-8599	14,335,888.52	63,848,086.08	78,183,974.60	12,488,423.00	56,935,834.00	69,424,257.00	-11.2%
4) Other Local Revenue		8600-8799	35,912,677.09	10,656,303.00	46,568,980.09	13,309,903.00	7,884,959.00	21,194,862.00	-54.5%
5) TOTAL, REVENUES			473,388,699.60	125,436,310.26	598,825,009.86	436,093,509.00	99,814,644.00	535,908,153.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	188,825,180.22	121,454,642.50	310,279,822.72	167,444,091.00	154,548,630.00	321,992,721.00	3.8%
2) Instruction - Related Services	2000-2999		34,726,950.86	6,257,783.33	40,984,734.19	34,271,514.00	5,615,769.00	39,887,283.00	-2.7%
3) Pupil Services	3000-3999		36,063,384.48	16,101,860.86	52,165,245.34	33,813,156.00	15,101,857.00	48,915,013.00	-6.2%
4) Ancillary Services	4000-4999		7,548,579.03	970,212.85	8,518,791.88	6,501,957.00	1,024,333.00	7,526,290.00	-11.7%
5) Community Services	5000-5999		1,251,213.41	2,076,283.26	3,327,496.67	1,173,746.00	1,885,945.00	3,059,691.00	-8.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		50,828,409.81	3,811,193.60	54,639,603.41	29,577,481.00	6,391,345.00	35,968,826.00	-34.2%
8) Plant Services	8000-8999		34,696,484.40	44,232,218.65	78,928,703.05	36,126,850.00	29,773,133.00	65,899,983.00	-16.5%
9) Other Outgo	9000-9999		15,891,405.44	2,018,740.42	17,910,145.86	15,341,856.00	2,000,000.00	17,341,856.00	-3.2%
10) TOTAL, EXPENDITURES			369,831,607.65	196,922,935.47	566,754,543.12	324,250,651.00	216,341,012.00	540,591,663.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			103,557,091.95	(71,486,625.21)	32,070,466.74	111,842,858.00	(116,526,368.00)	(4,683,510.00)	-114.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		35,055,677.30	1,500,000.00	36,555,677.30	2,300,000.00	1,500,000.00	3,800,000.00	-89.6%
2) Other Sources/Uses									
a) Sources	8930-8979		830,684.42	0.00	830,684.42	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(67,266,011.56)	67,266,011.56	0.00	(83,908,857.00)	83,908,857.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,491,004.44)	65,766,011.56	(35,724,992.88)	(86,208,857.00)	82,408,857.00	(3,800,000.00)	-89.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,066,087.51	(5,720,613.65)	(3,654,526.14)	25,634,001.00	(34,117,511.00)	(8,483,510.00)	132.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
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)			185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,781,457.63	97,820,185.66	283,601,643.29	187,847,545.14	92,099,572.01	279,947,117.15	-1.3%
2) Ending Balance, June 30 (E + F1e)			187,847,545.14	92,099,572.01	279,947,117.15	213,481,546.14	57,982,061.01	271,463,607.15	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Stores	9712		389,230.29	0.00	389,230.29	550,000.00	0.00	550,000.00	41.3%
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	92,099,572.01	92,099,572.01	0.00	57,982,061.01	57,982,061.01	-37.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		113,114,868.00	0.00	113,114,868.00	143,902,623.00	0.00	143,902,623.00	27.2%
Wellness Program	0000	9760	120,900.00		120,900.00			0.00	
Classified Summer Assistance Benefits	0000	9760	483,370.00		483,370.00			0.00	
Reserve for Bus Leasing	0000	9760	1,573,204.00		1,573,204.00			0.00	
Technology Setaside	0000	9760	4,800,000.00		4,800,000.00			0.00	
School Site and Supplemental/Concentration Carryover	0000	9760	7,306,832.00		7,306,832.00			0.00	
Textbook Setaside	0000	9760	11,000,000.00		11,000,000.00			0.00	
Additional 3% Reserve	0000	9760	18,099,307.00		18,099,307.00			0.00	
Pension Investment	0000	9760	30,000,000.00		30,000,000.00			0.00	
Staffing	0000	9760	39,731,255.00		39,731,255.00			0.00	
Wellness Program	0000	9760			0.00	120,900.00		120,900.00	
Classified Summer Assistance Benefits	0000	9760			0.00	483,370.00		483,370.00	
Reserve for Bus Leasing	0000	9760			0.00	1,179,903.00		1,179,903.00	
School Site and Supplement/Concentration Carryover	0000	9760			0.00	7,571,645.00		7,571,645.00	
Technology Setaside	0000	9760			0.00	9,600,000.00		9,600,000.00	
Additional 3% Reserve	0000	9760			0.00	16,215,550.00		16,215,550.00	
Textbook Setaside	0000	9760			0.00	19,000,000.00		19,000,000.00	
Pension Investment	0000	9760			0.00	30,000,000.00		30,000,000.00	

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)	
Staffing	0000	9760			0.00	59,731,255.00		59,731,255.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,099,307.00	0.00	18,099,307.00	16,215,550.00	0.00	16,215,550.00	-10.4%
Unassigned/Unappropriated Amount		9790	56,089,139.85	0.00	56,089,139.85	52,658,373.14	0.00	52,658,373.14	-6.1%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5810	Other Restricted Federal	156.00	156.00
6266	Educator Effectiveness, FY 2021-22	5,001,495.15	2,068,082.15
6300	Lottery: Instructional Materials	4,847,186.18	4,847,186.18
6332	CA Community Schools Partnership Act - Implementation Grant	20,326,674.25	16,780,011.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,721,002.00	16,721,002.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,278,788.54	4,662,502.54
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,662,724.40	159,869.40
7399	LCFF Equity Multiplier	2,039,960.00	2,039,960.00
7412	A-G Access/Success Grant	562,993.32	.32
7413	A-G Learning Loss Mitigation Grant	1,677,090.00	0.00
7415	Classified School Employee Summer Assistance Program	99,626.18	99,626.18
7435	Learning Recovery Emergency Block Grant	28,277,717.14	744,979.14
7810	Other Restricted State	389,759.11	330,710.11
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	847,932.99	2,223,833.99
9010	Other Restricted Local	5,366,466.75	7,304,141.75
Total, Restricted Balance		92,099,572.01	57,982,061.01

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	5,366,657.33	5,400,000.00	0.6%
5) TOTAL, REVENUES			5,366,657.33	5,400,000.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,047,809.83	1,900,000.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	3,304,011.40	3,250,000.00	-1.6%
6) Capital Outlay		6000-6999	0.00	10,000.00	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			5,351,821.23	5,160,000.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,836.10	240,000.00	1,517.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,836.10	240,000.00	1,517.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,174,659.84	3,189,495.94	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,174,659.84	3,189,495.94	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,174,659.84	3,189,495.94	0.5%
2) Ending Balance, June 30 (E + F1e)			3,189,495.94	3,429,495.94	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,335.00	0.00	-100.0%
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	3,186,160.94	3,429,495.94	7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	3,186,160.94		
c) in Revolving Cash Account		9130	3,335.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,189,495.94		
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)			3,189,495.94		
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	5,366,657.33	5,400,000.00	0.6%
TOTAL, REVENUES			5,366,657.33	5,400,000.00	0.6%
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	2,047,809.83	1,900,000.00	-7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,047,809.83	1,900,000.00	-7.2%
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	3,304,011.40	3,250,000.00	-1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,304,011.40	3,250,000.00	-1.6%
CAPITAL OUTLAY					
Equipment		6400	0.00	10,000.00	New
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	10,000.00	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			5,351,821.23	5,160,000.00	-8.9%
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	5,366,657.33	5,400,000.00	0.6%
5) TOTAL, REVENUES			5,366,657.33	5,400,000.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,351,821.23	5,160,000.00	-3.6%
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			5,351,821.23	5,160,000.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,836.10	240,000.00	1,517.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,836.10	240,000.00	1,517.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,174,659.84	3,189,495.94	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,174,659.84	3,189,495.94	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,174,659.84	3,189,495.94	0.5%
2) Ending Balance, June 30 (E + F1e)			3,189,495.94	3,429,495.94	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,335.00	0.00	-100.0%
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	3,186,160.94	3,429,495.94	7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	3,186,160.94	3,429,495.94
Total, Restricted Balance		3,186,160.94	3,429,495.94

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	24,224,838.20	23,118,304.00	-4.6%
3) Other State Revenue		8300-8599	12,095,111.40	12,177,780.00	0.7%
4) Other Local Revenue		8600-8799	644,781.99	250,000.00	-61.2%
5) TOTAL, REVENUES			36,964,731.59	35,546,084.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,833,269.36	11,368,555.00	15.6%
3) Employee Benefits		3000-3999	5,522,636.74	6,795,911.00	23.1%
4) Books and Supplies		4000-4999	13,770,869.86	12,815,000.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	439,628.58	326,200.00	-25.8%
6) Capital Outlay		6000-6999	77,743.85	50,000.00	-35.7%
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	850,815.49	1,117,057.00	31.3%
9) TOTAL, EXPENDITURES			30,494,963.88	32,472,723.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,469,767.71	3,073,361.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,469,767.71	3,073,361.00	-52.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,707,629.90	20,177,397.61	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,707,629.90	20,177,397.61	47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,707,629.90	20,177,397.61	47.2%
2) Ending Balance, June 30 (E + F1e)			20,177,397.61	23,250,758.61	15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	338,259.74	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	19,839,137.87	23,250,758.61	17.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,449,554.71		
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	6,853,113.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	338,259.74		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,640,927.94		
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	420,159.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,894,834.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	148,535.92		
6) TOTAL, LIABILITIES			2,463,530.33		
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)			20,177,397.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,168,296.20	21,521,850.00	-2.9%
Donated Food Commodities		8221	2,056,542.00	1,596,454.00	-22.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,224,838.20	23,118,304.00	-4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,095,111.40	12,177,780.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,095,111.40	12,177,780.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	455,746.68	175,000.00	-61.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	189,035.31	75,000.00	-60.3%
TOTAL, OTHER LOCAL REVENUE			644,781.99	250,000.00	-61.2%
TOTAL, REVENUES			36,964,731.59	35,546,084.00	-3.8%
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	8,798,571.38	10,308,925.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	506,044.04	521,455.00	3.0%
Clerical, Technical and Office Salaries		2400	528,653.94	538,175.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,833,269.36	11,368,555.00	15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,087,796.89	3,075,194.00	47.3%
OASDI/Medicare/Alternative		3301-3302	742,716.56	869,695.00	17.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,443,729.19	2,535,000.00	3.7%
Unemployment Insurance		3501-3502	4,904.88	56,842.00	1,058.9%
Workers' Compensation		3601-3602	243,489.22	259,180.00	6.4%
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			5,522,636.74	6,795,911.00	23.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,251,161.49	250,000.00	-80.0%
Noncapitalized Equipment		4400	73,461.30	65,000.00	-11.5%
Food		4700	12,446,247.07	12,500,000.00	0.4%
TOTAL, BOOKS AND SUPPLIES			13,770,869.86	12,815,000.00	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,193.57	21,000.00	-9.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	352,839.98	210,000.00	-40.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,661.60	50,000.00	4.9%
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	15,562.68	45,000.00	189.2%
Communications		5900	370.75	200.00	-46.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			439,628.58	326,200.00	-25.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	77,743.85	50,000.00	-35.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,743.85	50,000.00	-35.7%
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	850,815.49	1,117,057.00	31.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			850,815.49	1,117,057.00	31.3%
TOTAL, EXPENDITURES			30,494,963.88	32,472,723.00	6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,224,838.20	23,118,304.00	-4.6%
3) Other State Revenue		8300-8599	12,095,111.40	12,177,780.00	0.7%
4) Other Local Revenue		8600-8799	644,781.99	250,000.00	-61.2%
5) TOTAL, REVENUES			36,964,731.59	35,546,084.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		29,213,564.56	31,145,666.00	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		850,815.49	1,117,057.00	31.3%
8) Plant Services	8000-8999		430,583.83	210,000.00	-51.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,494,963.88	32,472,723.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,469,767.71	3,073,361.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,469,767.71	3,073,361.00	-52.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,707,629.90	20,177,397.61	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,707,629.90	20,177,397.61	47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,707,629.90	20,177,397.61	47.2%
2) Ending Balance, June 30 (E + F1e)			20,177,397.61	23,250,758.61	15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	338,259.74	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	19,839,137.87	23,250,758.61	17.2%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	19,839,137.87	23,250,758.61
Total, Restricted Balance		19,839,137.87	23,250,758.61

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	513,360.73	350,000.00	-31.8%
5) TOTAL, REVENUES			513,360.73	350,000.00	-31.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,558.77	2,331,082.00	65,402.5%
6) Capital Outlay		6000-6999	2,278,376.66	4,095,605.00	79.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,281,935.43	6,426,687.00	181.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,768,574.70)	(6,076,687.00)	243.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	3,800,000.00	153.3%
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			1,500,000.00	3,800,000.00	153.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(268,574.70)	(2,276,687.00)	747.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,599,676.56	11,331,101.86	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,599,676.56	11,331,101.86	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,599,676.56	11,331,101.86	-2.3%
2) Ending Balance, June 30 (E + F1e)			11,331,101.86	9,054,414.86	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,331,101.86	9,054,414.86	-20.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,932,713.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,537.00)		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	43,942.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,443,118.93		
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	42,185.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,069,832.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,112,017.07		
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)			11,331,101.86		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	466,714.99	350,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,645.74	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			513,360.73	350,000.00	-31.8%
TOTAL, REVENUES			513,360.73	350,000.00	-31.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,928,042.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,558.77	403,040.00	11,225.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,558.77	2,331,082.00	65,402.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,132,065.45	2,230,182.00	4.6%
Equipment		6400	146,311.21	1,865,423.00	1,175.0%
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			2,278,376.66	4,095,605.00	79.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,281,935.43	6,426,687.00	181.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,500,000.00	3,800,000.00	153.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	3,800,000.00	153.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	3,800,000.00	153.3%

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	513,360.73	350,000.00	-31.8%
5) TOTAL, REVENUES			513,360.73	350,000.00	-31.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,281,935.43	6,426,687.00	181.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,281,935.43	6,426,687.00	181.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,768,574.70)	(6,076,687.00)	243.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	3,800,000.00	153.3%
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			1,500,000.00	3,800,000.00	153.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(268,574.70)	(2,276,687.00)	747.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,599,676.56	11,331,101.86	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,599,676.56	11,331,101.86	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,599,676.56	11,331,101.86	-2.3%
2) Ending Balance, June 30 (E + F1e)			11,331,101.86	9,054,414.86	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,331,101.86	9,054,414.86	-20.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,486,227.10	10,000.00	-99.3%
5) TOTAL, REVENUES			1,486,227.10	10,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	443,835.18	0.00	-100.0%
3) Employee Benefits		3000-3999	214,245.72	0.00	-100.0%
4) Books and Supplies		4000-4999	13,563.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,705.29	2,000.00	-81.3%
6) Capital Outlay		6000-6999	41,354,231.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,036,581.34	2,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,550,354.24)	8,000.00	-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)			(40,550,354.24)	8,000.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,223,561.82	673,207.58	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,223,561.82	673,207.58	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,223,561.82	673,207.58	-98.4%
2) Ending Balance, June 30 (E + F1e)			673,207.58	681,207.58	1.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	673,207.58	681,207.58	1.2%
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	154,185.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(433.00)		
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	1,039.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	632,951.95		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			787,743.51		
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	69,107.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,428.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			114,535.93		
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)			673,207.58		
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	950,029.02	10,000.00	-98.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	535,393.33	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	804.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,486,227.10	10,000.00	-99.3%
TOTAL, REVENUES			1,486,227.10	10,000.00	-99.3%
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	443,835.18	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			443,835.18	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	117,243.84	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	32,551.33	0.00	-100.0%
Health and Welfare Benefits		3401-3402	53,293.60	0.00	-100.0%
Unemployment Insurance		3501-3502	220.90	0.00	-100.0%
Workers' Compensation		3601-3602	10,936.05	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			214,245.72	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,748.08	0.00	-100.0%
Noncapitalized Equipment		4400	9,815.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,563.89	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,705.29	2,000.00	-81.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,705.29	2,000.00	-81.3%
CAPITAL OUTLAY					
Land		6100	2,216,927.40	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,051,128.32	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	86,175.54	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			41,354,231.26	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					
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			42,036,581.34	2,000.00	-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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,486,227.10	10,000.00	-99.3%
5) TOTAL, REVENUES			1,486,227.10	10,000.00	-99.3%
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		42,036,581.34	2,000.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,036,581.34	2,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,550,354.24)	8,000.00	-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)			(40,550,354.24)	8,000.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,223,561.82	673,207.58	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,223,561.82	673,207.58	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,223,561.82	673,207.58	-98.4%
2) Ending Balance, June 30 (E + F1e)			673,207.58	681,207.58	1.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	673,207.58	681,207.58	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,145,723.87	6,549,251.00	-19.6%
5) TOTAL, REVENUES			8,145,723.87	6,549,251.00	-19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,703.65	43,331.00	-11.0%
3) Employee Benefits		3000-3999	26,217.06	26,071.00	-0.6%
4) Books and Supplies		4000-4999	663,598.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,414.95	9,500.00	-64.0%
6) Capital Outlay		6000-6999	12,889,415.86	20,491,833.00	59.0%
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			13,654,350.21	20,570,735.00	50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,508,626.34)	(14,021,484.00)	154.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,896,752.56	2,738,838.00	-5.5%
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			(2,896,752.56)	(2,738,838.00)	-5.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,405,378.90)	(16,760,322.00)	99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,681,640.67	18,276,261.77	-31.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,681,640.67	18,276,261.77	-31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,681,640.67	18,276,261.77	-31.5%
2) Ending Balance, June 30 (E + F1e)			18,276,261.77	1,515,939.77	-91.7%
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	18,276,261.77	1,515,939.77	-91.7%
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	18,340,190.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,557.00)		
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	6,035.97		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,102.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,520,600.89		
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			20,890,373.14		
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	2,586,350.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,761.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,614,111.37		
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)			18,276,261.77		
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	4,784,260.01	4,259,251.00	-11.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,063,673.34	820,000.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	219,777.34	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,077,863.18	1,470,000.00	-29.3%
Other Local Revenue					
All Other Local Revenue		8699	150.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,145,723.87	6,549,251.00	-19.6%
TOTAL, REVENUES			8,145,723.87	6,549,251.00	-19.6%
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	5,373.09	0.00	-100.0%

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	43,330.56	43,331.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,703.65	43,331.00	-11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,560.66	11,721.00	1.4%
OASDI/Medicare/Alternative		3301-3302	3,715.60	3,314.00	-10.8%
Health and Welfare Benefits		3401-3402	9,716.52	10,026.00	3.2%
Unemployment Insurance		3501-3502	24.24	22.00	-9.2%
Workers' Compensation		3601-3602	1,200.04	988.00	-17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,217.06	26,071.00	-0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	306,890.26	0.00	-100.0%
Noncapitalized Equipment		4400	356,708.43	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			663,598.69	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	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	26,414.95	9,500.00	-64.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,414.95	9,500.00	-64.0%
CAPITAL OUTLAY					
Land		6100	147,575.00	44,300.00	-70.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,738,967.16	20,447,533.00	60.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,873.70	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			12,889,415.86	20,491,833.00	59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,654,350.21	20,570,735.00	50.7%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,896,752.56	2,738,838.00	-5.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,896,752.56	2,738,838.00	-5.5%
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)			(2,896,752.56)	(2,738,838.00)	-5.5%

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	8,145,723.87	6,549,251.00	-19.6%
5) TOTAL, REVENUES			8,145,723.87	6,549,251.00	-19.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		95,426.80	78,902.00	-17.3%
8) Plant Services	8000-8999		13,558,923.41	20,491,833.00	51.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,654,350.21	20,570,735.00	50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,508,626.34)	(14,021,484.00)	154.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,896,752.56	2,738,838.00	-5.5%
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			(2,896,752.56)	(2,738,838.00)	-5.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,405,378.90)	(16,760,322.00)	99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,681,640.67	18,276,261.77	-31.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,681,640.67	18,276,261.77	-31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,681,640.67	18,276,261.77	-31.5%
2) Ending Balance, June 30 (E + F1e)			18,276,261.77	1,515,939.77	-91.7%
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	18,276,261.77	1,515,939.77	-91.7%
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
9010	Other Restricted Local	18,276,261.77	1,515,939.77
Total, Restricted Balance		18,276,261.77	1,515,939.77

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	5,933,974.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,726.68	8,000.00	-54.9%
5) TOTAL, REVENUES			5,951,700.68	8,000.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	94.21	100.00	6.1%
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			94.21	100.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,951,606.47	7,900.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,933,974.00	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			(5,933,974.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,632.47	7,900.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,499.03	84,131.50	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,499.03	84,131.50	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,499.03	84,131.50	26.5%
2) Ending Balance, June 30 (E + F1e)			84,131.50	92,031.50	9.4%
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	84,131.50	92,031.50	9.4%
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	84,057.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(236.00)		
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	309.51		
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			84,131.50		
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)			84,131.50		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,933,974.00	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			5,933,974.00	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	17,289.32	8,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	437.36	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			17,726.68	8,000.00	-54.9%
TOTAL, REVENUES			5,951,700.68	8,000.00	-99.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	94.21	100.00	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94.21	100.00	6.1%
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			94.21	100.00	6.1%
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	5,933,974.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,933,974.00	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)			(5,933,974.00)	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	5,933,974.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,726.68	8,000.00	-54.9%
5) TOTAL, REVENUES			5,951,700.68	8,000.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		94.21	100.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94.21	100.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,951,606.47	7,900.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,933,974.00	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			(5,933,974.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,632.47	7,900.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,499.03	84,131.50	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,499.03	84,131.50	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,499.03	84,131.50	26.5%
2) Ending Balance, June 30 (E + F1e)			84,131.50	92,031.50	9.4%
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	84,131.50	92,031.50	9.4%
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
7710	State School Facilities Projects	84,131.50	92,031.50
Total, Restricted Balance		84,131.50	92,031.50

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,541,356.53	15,012,000.00	490.7%
5) TOTAL, REVENUES			2,541,356.53	15,012,000.00	490.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,032.86	444,730.00	21,777.1%
3) Employee Benefits		3000-3999	198.97	219,641.00	110,289.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,518.95	28,003.00	80.4%
6) Capital Outlay		6000-6999	23,739,381.48	66,939,130.00	182.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,351,656.28	2,738,838.00	16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,108,788.54	70,370,342.00	169.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,567,432.01)	(55,358,342.00)	134.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,099,471.56	2,738,838.00	-93.5%
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			42,099,471.56	2,738,838.00	-93.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,532,039.55	(52,619,504.00)	-383.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,053,673.20	60,585,712.75	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,053,673.20	60,585,712.75	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,053,673.20	60,585,712.75	44.1%
2) Ending Balance, June 30 (E + F1e)			60,585,712.75	7,966,208.75	-86.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	60,585,712.75	7,966,208.75	-86.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	70,061,273.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(196,911.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,215,100.04		
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	268,003.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,542,662.92		
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			75,890,128.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,305,243.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,999,172.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,304,416.15		
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)			60,585,712.75		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,317,143.02	15,012,000.00	547.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	224,213.51	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			2,541,356.53	15,012,000.00	490.7%
TOTAL, REVENUES			2,541,356.53	15,012,000.00	490.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,032.86	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	444,730.00	New
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			2,032.86	444,730.00	21,777.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	120,300.00	New
OASDI/Medicare/Alternative		3301-3302	147.90	34,022.00	22,903.4%
Health and Welfare Benefits		3401-3402	0.00	54,956.00	New
Unemployment Insurance		3501-3502	.97	223.00	22,889.7%
Workers' Compensation		3601-3602	50.10	10,140.00	20,139.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			198.97	219,641.00	110,289.0%
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	15,518.95	28,003.00	80.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,518.95	28,003.00	80.4%
CAPITAL OUTLAY					
Land		6100	1,685,630.41	5,000.00	-99.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,053,704.16	66,934,130.00	203.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	46.91	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			23,739,381.48	66,939,130.00	182.0%
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	1,091,656.28	1,024,156.00	-6.2%
Other Debt Service - Principal		7439	1,260,000.00	1,714,682.00	36.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,351,656.28	2,738,838.00	16.5%
TOTAL, EXPENDITURES			26,108,788.54	70,370,342.00	169.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,099,471.56	2,738,838.00	-93.5%
(a) TOTAL, INTERFUND TRANSFERS IN			42,099,471.56	2,738,838.00	-93.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,099,471.56	2,738,838.00	-93.5%

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	2,541,356.53	15,012,000.00	490.7%
5) TOTAL, REVENUES			2,541,356.53	15,012,000.00	490.7%
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		23,757,132.26	67,631,504.00	184.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,351,656.28	2,738,838.00	16.5%
10) TOTAL, EXPENDITURES			26,108,788.54	70,370,342.00	169.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(23,567,432.01)	(55,358,342.00)	134.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,099,471.56	2,738,838.00	-93.5%
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			42,099,471.56	2,738,838.00	-93.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,532,039.55	(52,619,504.00)	-383.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,053,673.20	60,585,712.75	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,053,673.20	60,585,712.75	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,053,673.20	60,585,712.75	44.1%
2) Ending Balance, June 30 (E + F1e)			60,585,712.75	7,966,208.75	-86.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	60,585,712.75	7,966,208.75	-86.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,745.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,083,879.00	19,923,385.00	-0.8%
5) TOTAL, REVENUES			20,161,624.00	19,923,385.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,417,538.00	19,839,055.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,417,538.00	19,839,055.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			744,086.00	84,330.00	-88.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,962.00	66,500.00	-14.7%
b) Transfers Out		7600-7629	77,962.00	66,500.00	-14.7%
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)			744,086.00	84,330.00	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,158,628.00	16,952,192.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,158,628.00	16,952,192.00	4.9%
d) Other Restatements		9795	49,478.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,208,106.00	16,952,192.00	4.6%
2) Ending Balance, June 30 (E + F1e)			16,952,192.00	17,036,522.00	0.5%
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	16,952,192.00	17,036,522.00	0.5%
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	16,844,321.00		
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	107,871.00		
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			16,952,192.00		
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)			16,952,192.00		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	77,745.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			77,745.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	18,519,929.00	19,636,141.00	6.0%
Unsecured Roll		8612	627,483.00	0.00	-100.0%
Prior Years' Taxes		8613	231,510.00	240,681.00	4.0%
Supplemental Taxes		8614	341,503.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	363,454.00	46,563.00	-87.2%
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			20,083,879.00	19,923,385.00	-0.8%
TOTAL, REVENUES			20,161,624.00	19,923,385.00	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,555,000.00	12,015,000.00	13.8%
Bond Interest and Other Service Charges		7434	8,862,538.00	7,824,055.00	-11.7%
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)			19,417,538.00	19,839,055.00	2.2%
TOTAL, EXPENDITURES			19,417,538.00	19,839,055.00	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	77,962.00	66,500.00	-14.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			77,962.00	66,500.00	-14.7%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,962.00	66,500.00	-14.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,962.00	66,500.00	-14.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,745.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,083,879.00	19,923,385.00	-0.8%
5) TOTAL, REVENUES			20,161,624.00	19,923,385.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,417,538.00	19,839,055.00	2.2%
10) TOTAL, EXPENDITURES			19,417,538.00	19,839,055.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			744,086.00	84,330.00	-88.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,962.00	66,500.00	-14.7%
b) Transfers Out		7600-7629	77,962.00	66,500.00	-14.7%
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)			744,086.00	84,330.00	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,158,628.00	16,952,192.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,158,628.00	16,952,192.00	4.9%
d) Other Restatements		9795	49,478.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,208,106.00	16,952,192.00	4.6%
2) Ending Balance, June 30 (E + F1e)			16,952,192.00	17,036,522.00	0.5%
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	16,952,192.00	17,036,522.00	0.5%
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	16,952,192.00	17,036,522.00
Total, Restricted Balance		16,952,192.00	17,036,522.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,831,405.79	57,618,940.00	-13.8%
5) TOTAL, REVENUES			66,831,405.79	57,618,940.00	-13.8%
B. EXPENSES					
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 Expenses		5000-5999	67,845,596.28	67,666,770.00	-0.3%
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			67,845,596.28	67,666,770.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,014,190.49)	(10,047,830.00)	890.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,786,932.30	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			1,786,932.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			772,741.81	(10,047,830.00)	-1,400.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,272,519.31	43,045,261.12	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,272,519.31	43,045,261.12	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,272,519.31	43,045,261.12	1.8%
2) Ending Net Position, June 30 (E + F1e)			43,045,261.12	32,997,431.12	-23.3%
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	43,045,261.12	32,997,431.12	-23.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,911,189.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(129,609.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,400,000.00		
e) Collections Awaiting Deposit		9140	35,759.14		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	193,533.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,786,932.30		
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			52,197,804.77		
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	9,152,543.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			9,152,543.65		
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)			43,045,261.12		
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	2,012,971.95	1,502,200.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	353,283.84	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	57,432,020.00	52,827,531.00	-8.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,033,130.00	3,289,209.00	-53.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,831,405.79	57,618,940.00	-13.8%
TOTAL, REVENUES			66,831,405.79	57,618,940.00	-13.8%
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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	1,337,664.24	1,598,188.00	19.5%
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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	66,507,932.04	66,068,582.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			67,845,596.28	67,666,770.00	-0.3%
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			67,845,596.28	67,666,770.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,786,932.30	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,786,932.30	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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					
(a - b + c - d + e)			1,786,932.30	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	66,831,405.79	57,618,940.00	-13.8%
5) TOTAL, REVENUES			66,831,405.79	57,618,940.00	-13.8%
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		67,845,596.28	67,666,770.00	-0.3%
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			67,845,596.28	67,666,770.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,014,190.49)	(10,047,830.00)	890.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,786,932.30	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			1,786,932.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			772,741.81	(10,047,830.00)	-1,400.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,272,519.31	43,045,261.12	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,272,519.31	43,045,261.12	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,272,519.31	43,045,261.12	1.8%
2) Ending Net Position, June 30 (E + F1e)			43,045,261.12	32,997,431.12	-23.3%
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	43,045,261.12	32,997,431.12	-23.3%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	3,593.10	0.00	-100.0%
2) Funds Collected for Others		8800	11,191,096.90	22,777,000.00	103.5%
3) TOTAL, ADDITIONS			11,194,690.00	22,777,000.00	103.5%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	11,194,690.00	22,777,000.00	103.5%
3) TOTAL, DEDUCTIONS			11,194,690.00	22,777,000.00	103.5%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	-0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	13,264.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37.00)		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	48.84		
4) Due from Other Funds		9310	37.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			13,312.90		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	13,312.90		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			13,312.90		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,593.10	0.00	-100.0%
Funds Collected for Others		8800	11,191,096.90	22,777,000.00	103.5%
TOTAL, ADDITIONS			11,194,690.00	22,777,000.00	103.5%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	11,194,690.00	22,777,000.00	103.5%
TOTAL, DEDUCTIONS			11,194,690.00	22,777,000.00	103.5%

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)	25,072.72	24,963.65	26,871.75	23,381.31	23,831.31	25,977.21
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)	25,072.72	24,963.65	26,871.75	23,381.31	23,831.31	25,977.21
5. District Funded County Program ADA						
a. County Community Schools	411.08	411.08	411.08	411.08	411.08	411.08
b. Special Education-Special Day Class	17.18	17.18	17.18	17.18	17.18	17.18
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.38	1.38	1.38	1.38	1.38	1.38
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)	429.64	429.64	429.64	429.64	429.64	429.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,502.36	25,393.29	27,301.39	23,810.95	24,260.95	26,406.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	9,063,222.00		9,063,222.00			9,063,222.00
Work in Progress	206,457,415.00	(5,190.00)	206,452,225.00	104,199,312.65	67,664,187.00	242,987,350.65
Total capital assets not being depreciated	215,520,637.00	(5,190.00)	215,515,447.00	104,199,312.65	67,664,187.00	252,050,572.65
Capital assets being depreciated:						
Land Improvements	42,259,233.00	6,040.00	42,265,273.00			42,265,273.00
Buildings	412,199,554.00	15,472.00	412,215,026.00	76,861,513.00		489,076,539.00
Equipment	49,066,064.00	22,343.00	49,088,407.00	2,676,715.00	174,339.00	51,590,783.00
Total capital assets being depreciated	503,524,851.00	43,855.00	503,568,706.00	79,538,228.00	174,339.00	582,932,595.00
Accumulated Depreciation for:						
Land Improvements	(22,412,947.00)	(798,230.00)	(23,211,177.00)			(23,211,177.00)
Buildings	(164,698,994.00)	(11,996,067.00)	(176,695,061.00)			(176,695,061.00)
Equipment	(19,065,848.00)	(2,649,629.00)	(21,715,477.00)			(21,715,477.00)
Total accumulated depreciation	(206,177,789.00)	(15,443,926.00)	(221,621,715.00)	0.00	0.00	(221,621,715.00)
Total capital assets being depreciated, net excluding lease and subscription assets	297,347,062.00	(15,400,071.00)	281,946,991.00	79,538,228.00	174,339.00	361,310,880.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		1,075,977.00	1,075,977.00			1,075,977.00
Accumulated amortization for subscription assets		(336,495.00)	(336,495.00)			(336,495.00)
Total subscription assets, net	0.00	739,482.00	739,482.00	0.00	0.00	739,482.00
Governmental activity capital assets, net	512,867,699.00	(14,665,779.00)	498,201,920.00	183,737,540.65	67,838,526.00	614,100,934.65
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation30 66431 0000000
Form CEA
E8AGSGHZRB(2023-24)

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	199,029,301.17	301	2,224,522.53	303	196,804,778.64	305	4,606,914.12		307	192,197,864.52	309
2000 - Classified Salaries	82,646,826.84	311	2,282,329.61	313	80,364,497.23	315	5,622,063.89		317	74,742,433.34	319
3000 - Employee Benefits	149,046,432.03	321	4,410,033.35	323	144,636,398.68	325	4,519,569.26		327	140,116,829.42	329
4000 - Books, Supplies Equip Replace. (6500)	15,891,095.99	331	296,729.07	333	15,594,366.92	335	2,486,685.28		337	13,107,681.64	339
5000 - Services . . . & 7300 - Indirect Costs	66,394,190.65	341	4,739,030.08	343	61,655,160.57	345	1,383,141.21		347	60,272,019.36	349
TOTAL					499,055,202.04	365	TOTAL			480,436,828.28	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,130,569.93
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		281,578,611.33
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		9,249.35
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		281,569,361.98
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.		58.61%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	50.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	58.61%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	480,436,828.28	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Anaheim Union High
Orange County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	245,578,955.10	12,476,619.90	258,055,575.00		77,016,619.90	181,038,955.10	11,455,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	29,580,000.00		29,580,000.00		1,260,000.00	28,320,000.00	1,440,000.00
Leases Payable	1,477,807.84		1,477,807.84		355,616.89	1,122,190.95	364,685.12
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	21,944,867.00	(1,908,408.00)	20,036,459.00		1,455,737.00	18,580,722.00	1,577,782.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	83,279,978.00		83,279,978.00		2,306,507.00	80,973,471.00	
Compensated Absences Payable	2,861,202.05	679,440.95	3,540,643.00		182,532.25	3,358,110.75	
Subscription Liability		583,013.00	583,013.00			583,013.00	
Governmental activities long-term liabilities	384,722,809.99	11,830,665.85	396,553,475.84	0.00	82,577,013.04	313,976,462.80	14,837,467.12
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	603,310,220.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,862,824.21
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	3,321,965.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,583,271.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,342,368.84
4. Other Transfers Out	All	9200	7200-7299	7,612,961.60
5. Interfund Transfers Out	All	9300	7600-7629	36,555,677.30
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,903,570.81
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				63,319,815.07
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				489,127,581.14
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				25,393.29
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,262.08

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.)	439,657,320.61	17,174.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	439,657,320.61	17,174.36
B. Required effort (Line A.2 times 90%)	395,691,588.55	15,456.92
C. Current year expenditures (Line I.E and Line II.B)	489,127,581.14	19,262.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) 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)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)			209,498,047.45			217,180,642.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)			25,692.76			25,502.36
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	25,502.36		25,502.36	23,810.95		23,810.95
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			25,502.36			23,810.95
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	349,431.85		349,431.85	349,432.00		349,432.00
2. Timber Yield Tax (Object 8022)	.12		.12	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	84,466,233.53		84,466,233.53	85,471,015.00		85,471,015.00
5. Unsecured Roll Taxes (Object 8042)	2,553,390.38		2,553,390.38	2,751,534.00		2,751,534.00
6. Prior Years' Taxes (Object 8043)	1,402,767.87		1,402,767.87	1,413,806.00		1,413,806.00
7. Supplemental Taxes (Object 8044)	5,150,550.38		5,150,550.38	4,504,732.00		4,504,732.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	35,013,038.00		35,013,038.00	35,509,360.00		35,509,360.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	20.00		20.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	9,698,440.69		9,698,440.69	10,284,436.00		10,284,436.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	138,633,872.82	0.00	138,633,872.82	140,284,315.00	0.00	140,284,315.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	138,633,872.82	0.00	138,633,872.82	140,284,315.00	0.00	140,284,315.00
EXCLUDED APPROPRIATIONS			3,468,005.46			3,902,696.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)						
OTHER EXCLUSIONS	16,635,121.61		16,635,121.61	15,308,408.00		15,308,408.00
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	16,635,121.61	0.00	20,103,127.07	15,308,408.00	0.00	19,211,104.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	284,147,125.00		284,147,125.00	270,016,702.00		270,016,702.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	16,522.00		16,522.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	284,163,647.00	0.00	284,163,647.00	270,016,702.00	0.00	270,016,702.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	598,825,009.86		598,825,009.86	535,908,153.00		535,908,153.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	14,888,633.45		14,888,633.45	6,000,000.00		6,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			209,498,047.45			217,180,642.53
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9926			0.9337
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			217,180,642.53			210,122,258.62
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			138,633,872.82			140,284,315.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,060,283.20			2,857,314.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			98,649,896.78			89,049,047.62
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			98,649,896.78			89,049,047.62
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			6,050,027.39			2,596,676.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			144,683,900.21			142,880,991.74
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			92,599,869.39			86,452,370.88
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			144,683,900.21			
b. State Subventions (Line D8)			92,599,869.39			
c. Less: Excluded Appropriations (Line C23)			20,103,127.07			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			217,180,642.53			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			217,180,642.53			210,122,258.62
12. Appropriations Subject to the Limit (Line D9d)			217,180,642.53			

BOT - 80

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) 19,081,304.51
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) 409,477,243.21

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.66%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

22,902.88

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) 42,253,303.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,660,392.86

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	57,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,150,559.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	22,902.88
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	53,098,352.92
9. Carry-Forward Adjustment (Part IV, Line F)	26,505,457.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	79,603,810.18
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	305,336,996.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,891,319.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,799,976.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,671,833.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,327,496.67
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,867,371.88
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,934,638.12
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)	78,420.25
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)	43,998,781.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	22,902.88
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	5,351,821.23
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,120,157.47
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)	478,401,716.02
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)	11.10%
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)	16.64%

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)	53,098,352.92
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,428,965.40)
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 (5.26%) times Part III, Line B19); zero if negative	26,505,457.26
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.26%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	26,505,457.26
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)	26,505,457.26

Approved
indirect
cost rate: 5.26%

Highest
rate used
in any
program: 5.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,319,272.08	384,993.71	5.26%
01	3182	157,119.48	8,264.48	5.26%
01	3310	5,835,930.66	306,969.95	5.26%
01	3311	16,743.67	880.72	5.26%
01	3550	547,531.00	27,376.55	5.00%
01	4035	1,168,373.96	61,456.47	5.26%
01	4127	849,445.05	44,680.81	5.26%
01	4201	63,947.38	3,363.62	5.26%
01	4203	965,403.75	19,308.07	2.00%
01	5634	504,440.43	26,533.57	5.26%
01	5810	178,548.12	5,763.97	3.23%
01	6266	408,055.04	21,480.36	5.26%
01	6332	3,497,021.86	183,943.35	5.26%
01	6520	610,136.80	32,093.20	5.26%
01	6690	442,613.42	23,281.47	5.26%
01	7412	1,717,979.00	90,365.70	5.26%
01	7435	9,926,116.70	522,113.74	5.26%
01	7810	325,756.81	3,049.49	0.94%
13	5310	17,120,157.47	850,815.49	4.97%

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

30 66431 0000000
Form L
E8AGSGHZRB(2023-24)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,275,937.08	5,275,937.08
2. State Lottery Revenue	8560	5,641,108.52		2,936,423.90	8,577,532.42
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)		5,641,108.52	0.00	8,212,360.98	13,853,469.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,584,043.00		0.00	4,584,043.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,057,065.52		0.00	1,057,065.52
4. Books and Supplies	4000-4999	0.00		1,482,492.32	1,482,492.32
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			40,032.00	40,032.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,842,650.48	1,842,650.48
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)		5,641,108.52	0.00	3,365,174.80	9,006,283.32
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,847,186.18	4,847,186.18
D. COMMENTS:					
5200: Professional development, training, and support on behalf of IDS courses and access to curriculum and platform for students					
5800: Renewal of software licensing for online textbooks					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
	1110 Regular Education, K-12	289,851,515.63	43,248,336.73	333,099,852.36	37,764,050.65	370,863,903.01	
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	
	3200 Continuation Schools	5,791,488.12	739,207.05	6,530,695.17	740,395.11	7,271,090.28	
	3300 Independent Study Centers	3,420,909.20	105,347.35	3,526,256.55	399,777.21	3,926,033.76	
	3400 Opportunity Schools	1,530.70	0.00	1,530.70	173.54	1,704.24	
	3550 Community Day Schools	92,639.19	0.00	92,639.19	10,502.65	103,141.84	
	3700 Specialized Secondary Programs	3,716,531.39	3,651.18	3,720,082.57	421,751.57	4,141,834.14	
	3800 Career Technical Education	10,994,573.82	0.00	10,994,573.82	1,246,472.01	12,241,045.83	
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		
4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00		
4760 Bilingual	0.00	0.00	0.00	0.00	0.00		
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00		
5000-5999 Special Education	86,556,053.62	3,343,551.04	89,899,604.66	10,192,058.63	100,091,663.29		
6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00		
Other Goals	7110 Nonagency - Educational	7,675,392.98	708,687.74	8,384,080.72	950,516.33	9,334,597.05	
	7150 Nonagency - Other	196,084.63	0.00	196,084.63	22,230.42	218,315.05	
	8100 Community Services	3,444,437.82	0.00	3,444,437.82	390,501.30	3,834,939.12	
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs	Food Services					1,852,237.32	
	Enterprise					0.00	
	Facilities Acquisition & Construction					32,462,718.33	
	Other Outgo					54,465,823.16	
	Other Funds —						
—	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	3,351,989.47	3,351,989.47	
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(850,815.49)	(850,815.49)	
—	Total General Fund and Charter Schools Funds Expenditures	411,741,157.10	48,148,681.09	459,889,838.19	54,639,603.40	603,310,220.40	

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Instructional Resources (Functions 2400- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3500)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Regular Education, K-12	208,487,656.84	5,944,112.72	2,303,523.53	27,200,073.71	35,968,417.20	(1,814,523.14)	8,314,384.43			3,447,870.34	0.00	289,851,515.63
	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Continuation Schools	4,877,347.67	0.00	389.55	1,174.65	226,362.38	0.00	8,322.82			677,891.05	0.00	5,791,488.12
	Independent Study Centers	2,729,285.14	0.00	0.00	0.00	1,063.89	0.00	0.00			354,692.10	0.00	3,420,909.20
	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,530.70
	Community Day Schools	92,639.19	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	92,639.19
	Specialized Secondary Programs	2,698,890.38	0.00	0.00	0.00	498,033.03	0.00	0.00			519,607.98	0.00	3,716,531.39
	Career Technical Education	10,993,164.32	1,408.50	0.00	0.00	0.00	0.00	0.00			0.00	0.00	10,994,573.82
	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Special Education	76,113,513.92	67,627.13	0.00	848,610.96	4,186,247.06	4,533,618.27	0.00			406,436.28	0.00	86,556,053.62
	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Nonagency - Educational	4,287,315.26	2,666,456.32	0.00	0.00	721,621.40	0.00	0.00	0.00	0.00	0.00	0.00	7,675,392.96
	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	196,084.63	0.00	0.00	0.00	0.00	196,084.63
	Community Services		0.00	0.00	0.00	0.00	0.00		3,327,496.67	0.00	116,941.15	0.00	3,444,437.82
Total Direct Charged Costs	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
		310,279,822.72	8,679,605.67	2,305,443.78	28,395,717.39	41,801,744.96	3,119,095.13	8,518,791.88	3,327,496.67	0.00	5,523,438.90	0.00	411,741,157.10

* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	1,115,187.59	37,940,146.30	4,193,002.84	43,248,336.73
	3100	Alternative Schools	0.00	0.00	0.00	
	3200	Continuation Schools	1,775.59	737,431.46	0.00	739,207.05
	3300	Independent Study Centers	0.00	105,347.35	0.00	105,347.35
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	3,551.18	0.00	0.00	3,551.18
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	9,732.72	2,159,620.70	1,174,197.62	3,343,551.04	
6000	ROC/IP	0.00	0.00	0.00	0.00	
Other Goals						
	7110	Nonagency - Educational	708,687.74	0.00	0.00	708,687.74
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
Other Funds	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
Total Allocated Support Costs			40,942,545.81	5,367,200.46		48,148,681.09

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,867,371.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	57,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	44,386,810.66
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,169,236.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	55,490,418.90
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	411,741,157.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	48,148,681.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	459,889,838.19
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	29,566,404.54
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	29,566,404.54
D.	Total Direct Charged and Allocated Costs (B3 + C5)	489,456,242.73
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	11.34%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 5500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,852,237.32				1,852,237.32
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			32,462,718.33		32,462,718.33
Other Outgo (Objects 1000 - 7999)				54,465,823.16	54,465,823.16
Total Other Costs	1,852,237.32	0.00	32,462,718.33	54,465,823.16	88,780,778.81

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,524,377.03	0.00	89,590.32	224,967.47	40,942,545.82	0.00	5,367,200.46
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	12.78	1.00	68.50	117.65	2,160.86	160.86	2,139.00
3100 Alternative Schools							
3200 Continuation Schools				1.00	42.00		
3300 Independent Study Centers					6.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs				2.00			
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			2.00	4.05	123.00	123.00	569.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	11.00			2.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	23.78	1.00	70.50	126.70	2,331.86	283.86	2,738.00

BOT 92

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	321,137.96	0.00	0.00	0.00	0.00	25,870,016.16		26,191,154.12
2000-2999	Classified Salaries	2,961,071.53	0.00	0.00	0.00	0.00	20,703,462.11		23,664,533.64
3000-3999	Employee Benefits	2,166,587.34	0.00	0.00	0.00	0.00	29,598,834.15		31,765,421.49
4000-4999	Books and Supplies	335,764.13	0.00	0.00	0.00	0.00	273,404.63		609,168.76
5000-5999	Services and Other Operating Expenditures	2,155,655.56	0.00	0.00	0.00	0.00	2,170,120.05		4,325,775.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,940,216.52	0.00	0.00	0.00	0.00	78,615,837.10	0.00	86,556,053.62
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	307,850.67	0.00	0.00	0.00	0.00	0.00		307,850.67
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	3,343,551.01							3,343,551.01
	TOTAL COSTS	3,651,401.68	0.00	0.00	0.00	0.00	78,615,837.10	0.00	90,207,455.30
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,605.70		13,605.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,130,491.08		3,130,491.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,708,577.55		2,708,577.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	322,901.00	0.00	0.00	0.00	0.00	0.00		322,901.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	322,901.00	0.00	0.00	0.00	0.00	5,852,674.33	0.00	6,175,575.33
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	307,850.67	0.00	0.00	0.00	0.00	0.00		307,850.67
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	307,850.67	0.00	0.00	0.00	0.00	5,852,674.33	0.00	307,850.67
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	630,751.67	0.00	0.00	0.00	0.00	5,852,674.33	0.00	6,483,426.00
	TOTAL COSTS								0.00
									6,483,426.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	321,137.96	0.00	0.00	0.00	0.00	25,856,410.46		26,177,548.42
2000-2999	Classified Salaries	2,961,071.53	0.00	0.00	0.00	0.00	17,572,971.03		20,534,042.56
3000-3999	Employee Benefits	2,166,587.34	0.00	0.00	0.00	0.00	26,890,256.60		29,056,843.94
4000-4999	Books and Supplies	335,764.13	0.00	0.00	0.00	0.00	273,404.63		609,168.76
5000-5999	Services and Other Operating Expenditures	1,832,754.56	0.00	0.00	0.00	0.00	2,170,120.05		4,002,874.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	7,617,315.52	0.00	0.00	0.00	0.00	72,763,162.77	0.00	80,380,478.29
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	3,343,551.01	0.00	0.00	0.00	0.00	0.00		3,343,551.01
8980	TOTAL BEFORE OBJECT 8980	3,343,551.01	0.00	0.00	0.00	0.00	0.00	0.00	3,343,551.01
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	10,960,866.53	0.00	0.00	0.00	0.00	72,763,162.77	0.00	83,724,029.30
	TOTAL COSTS								0.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,844,951.61	0.00	0.00	0.00	0.00	203,266.19		3,048,217.80
3000-3999	Employee Benefits	1,964,648.66	0.00	0.00	0.00	0.00	415,152.46		2,379,801.12
4000-4999	Books and Supplies	22,412.06	0.00	0.00	0.00	0.00	0.00		22,412.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,521.09		210,521.09
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,832,012.33	0.00	0.00	0.00	0.00	828,939.74	0.00	5,660,952.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	4,832,012.33	0.00	0.00	0.00	0.00	828,939.74	0.00	5,660,952.07
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
	TOTAL COSTS								
									50,621,442.82
									56,282,394.89

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

2022-23 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	77,582,923.26	45,865,191.65
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)		77,582,923.26	45,865,191.65
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		3,845.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		3,845.00	

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

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

[illegible]

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

SELPA:

(??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 109-446].

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

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

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

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

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

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

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
90,207,455.30		
6,483,426.00		
83,724,029.30	77,582,923.26	
	0.00	
	77,582,923.26	
	0.00	
	0.00	
83,724,029.30	77,582,923.26	6,141,106.04

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
90,207,455.30		
6,483,426.00		
83,724,029.30	77,582,923.26	
	0.00	
	77,582,923.26	
	0.00	
	0.00	
83,724,029.30	77,582,923.26	
3,937.00	3,845.00	
21,265.95	20,177.61	1,088.33

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

30 66431 0000000
Report SEIMA
E8AGSGHZRB(2023-24)

Anaheim Union High
Orange County

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2023-24	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	56,282,394.89	49,828,836.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,828,836.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	56,282,394.89	49,828,836.86	6,453,558.03

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

	Actual FY 2023-24	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	56,282,394.89	48,887,071.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		48,887,071.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	56,282,394.89	48,887,071.27	
b. Special education unduplicated pupil count	3,937.00	3,815.00	
c. Per capita local expenditures(B2a/ B2b)	14,295.76	12,814.44	1,481.32

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

Nancy Nien

714-999-3555

Contact Name

Telephone Number

Assistant Superintendent Business

nien_n@auhsd.us

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	318,613.00	0.00	0.00	0.00	0.00	34,699,761.00		35,018,374.00
2000-2999	Classified Salaries	2,652,641.00	0.00	0.00	0.00	0.00	21,296,931.00		23,949,572.00
3000-3999	Employee Benefits	2,042,962.00	0.00	0.00	0.00	0.00	33,730,135.00		35,773,097.00
4000-4999	Books and Supplies	50,000.00	0.00	0.00	0.00	0.00	550,000.00		600,000.00
5000-5999	Services and Other Operating Expenditures	2,311,665.00	0.00	0.00	0.00	0.00	3,575,313.00		5,886,978.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,375,881.00	0.00	0.00	0.00	0.00	93,852,140.00	0.00	101,228,021.00
7310	Transfers of Indirect Costs	461,611.00	0.00	0.00	0.00	0.00	0.00		461,611.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	461,611.00	0.00	0.00	0.00	0.00	0.00	0.00	461,611.00
	TOTAL COSTS	7,837,492.00	0.00	0.00	0.00	0.00	93,852,140.00	0.00	101,689,632.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	318,613.00	0.00	0.00	0.00	0.00	34,686,493.00		35,005,106.00
2000-2999	Classified Salaries	2,652,641.00	0.00	0.00	0.00	0.00	18,110,795.00		20,763,436.00
3000-3999	Employee Benefits	2,042,962.00	0.00	0.00	0.00	0.00	31,230,625.00		33,273,587.00
4000-4999	Books and Supplies	50,000.00	0.00	0.00	0.00	0.00	550,000.00		600,000.00
5000-5999	Services and Other Operating Expenditures	1,988,764.00	0.00	0.00	0.00	0.00	3,575,313.00		5,564,077.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,052,980.00	0.00	0.00	0.00	0.00	88,153,226.00	0.00	95,206,206.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,052,980.00	0.00	0.00	0.00	0.00	88,153,226.00	0.00	95,206,206.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								95,206,206.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

BOT - 101

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	321,137.96	0.00	0.00	0.00	0.00	25,870,016.16	0.00		26,191,154.12
2000-2999	Classified Salaries	2,961,071.53	0.00	0.00	0.00	0.00	20,703,462.11	0.00		23,664,533.64
3000-3999	Employee Benefits	2,166,587.34	0.00	0.00	0.00	0.00	29,598,834.15	0.00		31,765,421.49
4000-4999	Books and Supplies	335,764.13	0.00	0.00	0.00	0.00	273,404.63	0.00		609,168.76
5000-5999	Services and Other Operating Expenditures	2,155,655.56	0.00	0.00	0.00	0.00	2,170,120.05	0.00		4,325,775.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,940,216.52	0.00	0.00	0.00	0.00	78,615,837.10	0.00	0.00	86,556,053.62
7310	Transfers of Indirect Costs									
7350	Transfers of Indirect Costs - Interfund	307,850.67	0.00	0.00	0.00	0.00	0.00	0.00		307,850.67
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,343,551.01								3,343,551.01
	TOTAL COSTS	307,850.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	307,850.67
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,605.70	0.00		13,605.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,130,491.08	0.00		3,130,491.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,708,577.55	0.00		2,708,577.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	322,901.00	0.00	0.00	0.00	0.00	0.00	0.00		322,901.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	322,901.00	0.00	0.00	0.00	0.00	5,852,674.33	0.00	0.00	6,175,575.33
7310	Transfers of Indirect Costs									
7350	Transfers of Indirect Costs - Interfund	307,850.67	0.00	0.00	0.00	0.00	0.00	0.00		307,850.67
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	307,850.67	0.00	0.00	0.00	0.00	5,852,674.33	0.00	0.00	307,850.67
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5910, goals 5000-5999)	630,751.67	0.00	0.00	0.00	0.00	5,852,674.33	0.00	0.00	6,483,426.00
	TOTAL COSTS									

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	321,137.96	0.00	0.00	0.00	0.00	25,856,410.46	0.00		26,177,548.42
2000-2999	Classified Salaries	2,961,071.53	0.00	0.00	0.00	0.00	17,572,971.03	0.00		20,534,042.56
3000-3999	Employee Benefits	2,166,587.34	0.00	0.00	0.00	0.00	26,890,256.60	0.00		29,056,843.94
4000-4999	Books and Supplies	335,764.13	0.00	0.00	0.00	0.00	273,404.63	0.00		609,168.76
5000-5999	Services and Other Operating Expenditures	1,832,754.56	0.00	0.00	0.00	0.00	2,170,120.05	0.00		4,002,874.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,617,315.52	0.00	0.00	0.00	0.00	72,763,162.77	0.00	0.00	80,380,478.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,343,551.01								3,343,551.01
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	72,763,162.77	0.00	0.00	80,380,478.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,844,951.61	0.00	0.00	0.00	0.00	203,266.19	0.00		3,048,217.80
3000-3999	Employee Benefits	1,964,648.66	0.00	0.00	0.00	0.00	415,152.46	0.00		2,379,801.12
4000-4999	Books and Supplies	22,412.06	0.00	0.00	0.00	0.00	0.00	0.00		22,412.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,521.09	0.00		210,521.09
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,832,012.33	0.00	0.00	0.00	0.00	828,939.74	0.00	0.00	5,660,952.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,832,012.33	0.00	0.00	0.00	0.00	828,939.74	0.00	0.00	5,660,952.07

[illegible]

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

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SELPA:

(??)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
101,689,632.00		
6,483,426.00		
95,206,206.00	94,926,321.01	
	0.00	
	94,926,321.01	
	0.00	
	0.00	
95,206,206.00	94,926,321.01	279,884.99

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

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
101,689,632.00		
6,483,426.00		
95,206,206.00	94,926,321.01	
	0.00	
	94,926,321.01	
	0.00	
	0.00	
95,206,206.00	94,926,321.01	
	3,937.00	
24,182.42	24,111.33	71.09

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
73,459,219.00	67,501,024.34	
	0.00	
	67,501,024.34	
	0.00	
	0.00	
73,459,219.00	67,501,024.34	5,958,194.66

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
73,459,219.00	67,501,024.34	
	0.00	
	67,501,024.34	
	0.00	
	0.00	
73,459,219.00	67,501,024.34	
3,937.00	3,937.00	
18,658.68	17,145.29	1,513.38

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