



LOMPOC UNIFIED SCHOOL DISTRICT

2023-24 Unaudited Actuals
September 10, 2024

Superintendent

Dr. Clara Finneran

Assistant Superintendent, Business Services

Douglas Sorum

Director, Fiscal Services

Angelica Hernandez

LOMPOC UNIFIED SCHOOL DISTRICT 2023-2024 UNAUDITED ACTUALS SUMMARY

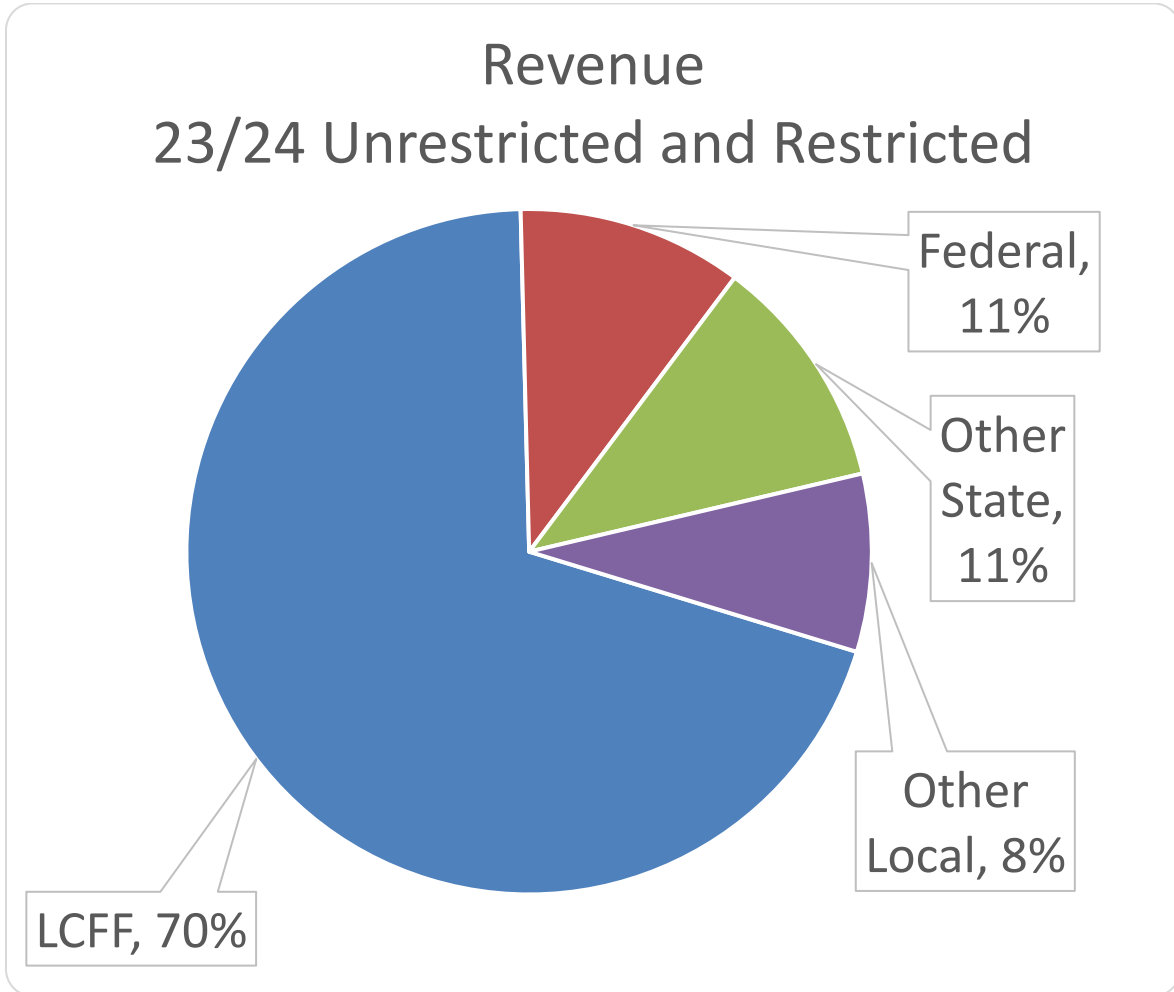
Education Code 42100(a) states that on or before September 15, the governing Board of each school district shall approve in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools.

By October 15, the county superintendent of schools must verify the mathematical accuracy of the statements and send a copy to the Superintendent of Public Instruction.

The attached SACS Unaudited Actuals report completes this process and includes a comparison of the 2024-25 Adopted Budget to the 2023-24 Unaudited Actuals.

Additionally, the district's independent auditors review the data, procedures, and practices used in the report. They present their audit report in January.

REVENUE



REVENUE (Continued)

2023-2024 Unrestricted				
	Estimated Actuals	Unaudited Actuals	Difference	%
Beg Fund Balance	11,476,908	11,476,908		
Revenues				
LCFF Sources	119,742,283	119,916,075	173,792	0.15%
Federal Revenue	1,477,919	1,945,422	467,503	31.63%
Other State Revenue	2,236,336	2,578,578	342,241	15.30%
Other Local Revenue	4,281,249	4,943,171	661,922	15.46%
Total Revenues	127,737,787	129,383,246	1,645,458	1.29%

Unrestricted Fund 01 revenues are higher by \$1.6 million compared to the June estimated actuals based on the following:

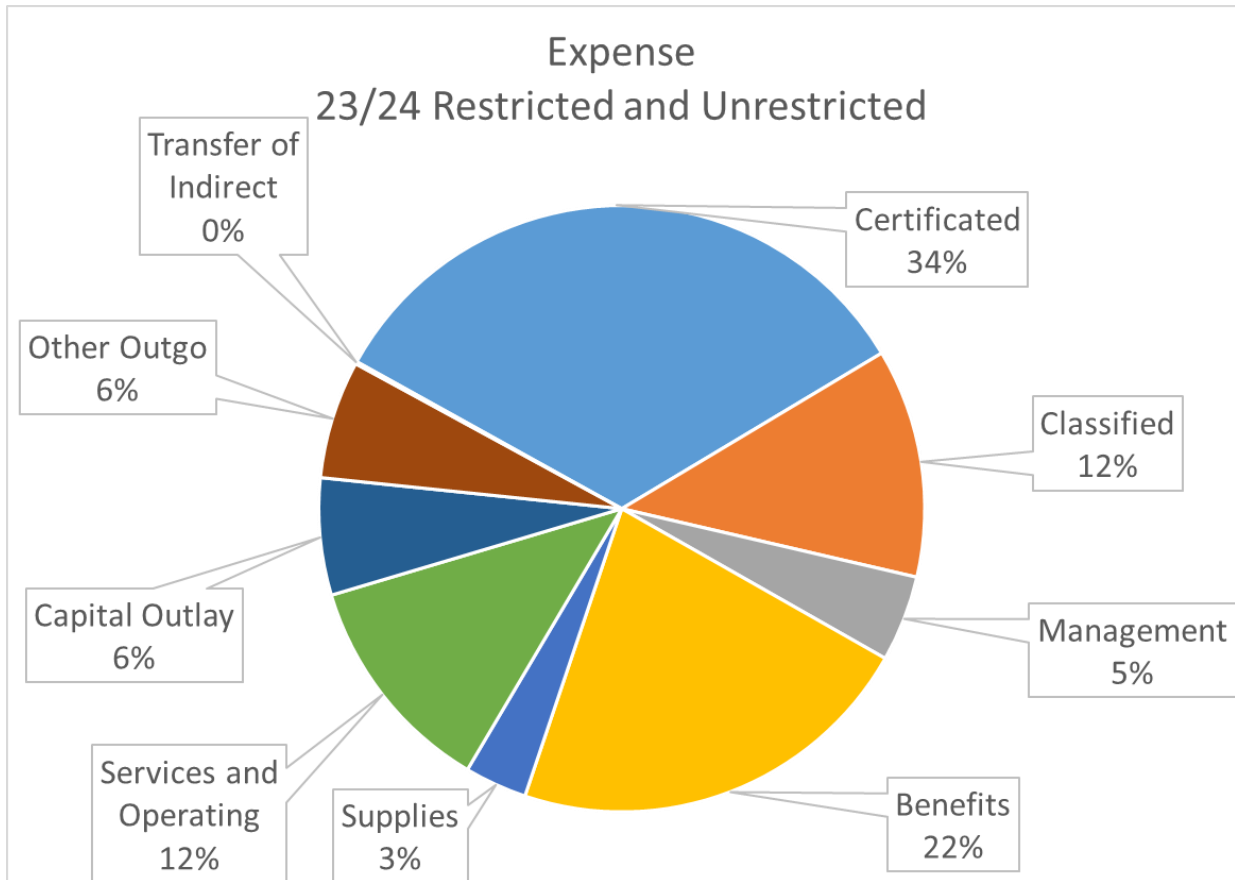
- The increase in Federal Impact Aid Revenue of about \$468k
- The increase in Other State Lottery Revenue funding of about \$342k
- The increase in Other Local Revenues of about \$662K (Interest, E-rate, Workers' Compensation)

2023-2024 Restricted				
	Estimated Actuals	Unaudited Actuals	Difference	%
Beg Fund Balance	28,234,203	28,234,203		
Revenues				
LCFF Sources	2,677,640	2,671,401	(6,239)	-0.23%
Federal Revenue	25,716,862	16,721,251	(8,995,611)	-34.98%
Other State Revenue	17,632,486	16,876,534	(755,953)	-4.29%
Other Local Revenue	8,399,590	9,775,862	1,376,272	16.38%
Total Revenues	54,426,578	46,045,047	(8,381,531)	-15.40%

Restricted Fund 01 revenues are lower by \$8.4 million compared to the June estimated actuals.

Federal Revenue – Full grant amounts are budgeted but only the amount spent in 23/24 is recognized as 23/24 revenue. The carryover will be budgeted in 24/25 at 1st Interim.

EXPENDITURES



EXPENDITURES (Continued)**Unrestricted Expenditures**

	Estimated Actuals	Unaudited Actuals	Difference	%
Expenditures before Trf Out				
Certificated Salaries	47,673,807	48,440,836	767,029	1.61%
Classified Salaries	15,586,992	15,685,083	98,091	0.63%
Employee Benefits	24,339,691	24,041,849	(297,842)	-1.22%
Books and Supplies	2,085,704	1,829,741	(255,963)	-12.27%
Services/Other Operating Exp	9,160,475	8,035,647	(1,124,828)	-12.28%
Capital Outlay & Equipment	527,631	677,737	150,106	28.45%
Other Outgo	682,502	1,126,296	443,794	65.02%
Indirect Cost	(1,112,094)	(836,334)	275,760	-24.80%
Total Expenditures	98,944,709	99,000,855	56,146	0.06%

The unrestricted expenditures were higher at Unaudited Actuals by about \$56k:

- Certificated salaries increased by approximately \$767k due to reallocations and higher-than-estimated substitute expenses.
- Services and other operating expenses decreased by approximately \$1.1 million due to lower service and utility expenses and unused blanket purchase orders.

Restricted Expenditures

	Estimated Actuals	Unaudited Actuals	Difference	%
Expenditures before Trf Out				
Certificated Salaries	12,162,852	11,662,361	(500,491)	-4.11%
Classified Salaries	5,922,539	5,712,511	(210,028)	-3.55%
Employee Benefits	11,989,401	11,636,852	(352,549)	-2.94%
Books and Supplies	6,749,444	3,581,985	(3,167,459)	-46.93%
Services/Other Operating Exp	15,620,006	11,284,682	(4,335,324)	-27.75%
Capital Outlay & Equipment	15,543,807	9,460,477	(6,083,330)	-39.14%
Other Outgo	9,878,908	9,101,751	(777,157)	-7.87%
Indirect Cost	893,453	636,974	(256,479)	-28.71%
Total Expenditures	78,760,411	63,077,595	(15,682,816)	-19.91%

The estimated actuals budget includes the budget for the full federal and state grant amounts. Unaudited actuals reflect the actual expenditures. The amount unused will be budgeted in 2024-25.

REVENUE AND EXPENDITURES

2023-2024 Unrestricted				
	Estimated Actuals	Unaudited Actuals	Difference	%
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Revenues				
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Indirect Cost	(1,112,094)	(836,334)	275,760	-24.80%
Total Expenditures	98,944,709	99,000,855	56,146	0.06%
Other Financing Sources/Uses				
Transfers In - Fund 17 Special Reserve	1,185,178	1,185,178	-	0.00%
Transfers Out - Fund 17 Special Reserve		3,800,000	3,800,000	
Other Sources/Uses		270,225	270,225	
Contributions (Special Ed & Maintenance)	(21,691,369)	(19,216,199)	2,475,170	-11.41%
Total Other Financing Sources/Uses	(20,506,191)	(21,560,796)	(1,054,605)	5.14%
Net Increase (Decrease) in Fund Balance	8,286,887	8,821,595	534,707	6.45%

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COMPONENTS OF ENDING FUND BALANCE

LUSD must maintain a 5% reserve for economic uncertainties, totaling \$8,103,923 (3% state-required and 2% LUSD Board-required). The unrestricted fund balance includes \$9,814,267 in LCFF supplemental and concentration funds allocated to LCAP goals and actions. Additionally, the fund balance includes \$30,309,127 for restricted programs, detailed on page 8.

Fund 01 General Fund	2023-24
Components of Ending Fund Balance	\$ 50,119,809
3% Required Reserve	4,862,354
2% Board Policy Reserve	3,241,569
Revolving Cash	5,000
Stores	37,753
Prepaid Expenditures	251,476
Restricted Programs	30,309,127
LCFF Supplemental and Concentration	9,814,267
Instructional Materials	344,107
Emergency Repairs	1,254,157
Unappropriated Fund Balance	\$ -

Fund 17 Special Reserve	2023-24
Components of Ending Fund Balance	\$ 17,577,840
Energy Project Payments 2024-25 and 2025-26	1,298,404
Other Post-Employment Benefit Payments 2024-25	590,156
Supporting the Continuation of the LCAP Goals 2025-26 and 2026-27	6,601,392
Special Reserve	9,087,889
Unappropriated Fund Balance	\$ -

The Special Reserve ending fund balance increased by \$3.8 million compared to June's estimated actuals.

Maintaining reserves above the minimum level will better protect the district from unpredictable revenue or expense changes. Reserves enable districts to make adjustments over time with less impact on students and staff. The Governmental Finance Officers Association recommends maintaining reserves at 17%.

RESTRICTED CARRYOVER & ENDING FUND BALANCE

Restricted Carryover		
Title I		1,187,598
CSI		257,630
ESSER III		6,828,116
ESSER III LL		97,925
Special Ed IDEA Priv Schl		14,445
Title II		216,859
Title IV		258,715
Title III Immigrant		56
Title III English Learner		95,719
ARP Homeless II		31,251
ASES		104,998
Prekinder Planning & Impl		430,792
CTEIG		516,329
Strong Workforce		4,537
Tobacco Use Prevention		24,386
Agric CTE Incentive		112

Restricted Ending Fund Balance		
Expanded Learning Opp		5,162,132
Clean Energy Jobs Act		4,039
Educator Effectiveness BG		1,994,531
Lottery Instructional Materials		1,086,102
Special Ed Mental Health		740,865
Art Music Block Grant		3,168,115
Arts & Music Prop 28		1,445,132
CNS KIT Infra & Training		633,309
Classified PD BG		44,372
College & Career Pathways		88,443
SB117 Covid-19		159,863
Equity Multiplier (LCFF)		411,571
A-G Access Grant		383,622
A-G Learning Loss		172,022
Expanded Learning Para		316,112
Learning Recovery BG		9,891,131
Ethnic Studies		75,218
Maintenance		929,617
Other Restricted Local		326,200
Crestview Space Force		5,790
LUSD Comm Ed Foundation		6,283
Community Redevelop Funds		937,968
Medi-Cal Billing Option		1,032,462
SB Foundation Grants		77,651
Aquarium Grant-Local Funds		213,601
Audacious Foundation		13,503
SISC Coalition		179,077
Medi-Cal Administrative Act		200,198
Donations		620,906
Site Generated Fund		98,018

OTHER FUNDS

Unaudited Actuals Ending Balances		
Student Activity	Fund 08	692,599
Adult Education	Fund 11	1,727,586
Child Nutrition Services	Fund 13	7,452,116
Deferred Maintenance	Fund 14	313,119
Special Reserve	Fund 17	17,577,840
Capital Facilities	Fund 25	1,462,694
County School Facilities Fund	Fund 35	258,338
Special Reserve for Capital Outlay	Fund 40	1,556,086
Athletics LHS		20,907
Athletics CHS		142,939
CAL-Shape Ventilation Grant		415,200
Board Approved Projects		300,000
Other Capital Outlay		677,041
Bond Interest and Redemption	Fund 51	5,377,416

NEXT FISCAL UPDATE

December 10th: 2024-2025 First Interim Budget Revision
 January 21st: 2023-24 Audited Financial Statements

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

Lompoc Unified

Santa Barbara County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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

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

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

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

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

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
01	3212	3120	(\$21.32)
Explanation: Refund from a prior year purchase			
01	9010	7150	(\$522.00)
Explanation: Refund from a prior year purchase			

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	3212	4300	(\$21.33)
Explanation: Refund from a prior year purchase			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

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

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

Unaudited Actuals

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

Passed

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

Passed

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	G	G
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	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	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		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
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	S	
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	119,916,075.38	2,671,401.00	122,587,476.38	118,093,330.00	2,707,382.00	120,800,712.00	-1.5%
2) Federal Revenue		8100-8299	1,945,422.00	16,721,250.96	18,666,672.96	1,117,919.00	5,790,827.00	6,908,746.00	-63.0%
3) Other State Revenue		8300-8599	2,578,577.63	16,876,533.51	19,455,111.14	2,210,098.30	14,386,593.02	16,596,691.32	-14.7%
4) Other Local Revenue		8600-8799	4,943,170.55	9,775,861.74	14,719,032.29	1,318,658.00	6,307,262.38	7,625,920.38	-48.2%
5) TOTAL, REVENUES			129,383,245.56	46,045,047.21	175,428,292.77	122,740,005.30	29,192,064.40	151,932,069.70	-13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,440,835.64	11,662,361.38	60,103,197.02	49,937,926.76	12,362,450.52	62,300,377.28	3.7%
2) Classified Salaries		2000-2999	15,685,083.36	5,712,511.22	21,397,594.58	17,147,118.02	6,245,835.08	23,392,953.10	9.3%
3) Employee Benefits		3000-3999	24,041,849.24	11,636,852.45	35,678,701.69	26,960,636.04	12,918,610.86	39,879,246.90	11.8%
4) Books and Supplies		4000-4999	1,829,741.34	3,581,985.25	5,411,726.59	2,113,525.73	3,520,925.04	5,634,450.77	4.1%
5) Services and Other Operating Expenditures		5000-5999	8,035,646.58	11,284,682.43	19,320,329.01	9,515,901.19	8,728,656.42	18,244,557.61	-5.6%
6) Capital Outlay		6000-6999	677,736.59	9,460,477.20	10,138,213.79	0.00	103,615.00	103,615.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,126,296.12	9,101,751.00	10,228,047.12	718,756.67	11,074,500.00	11,793,256.67	15.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(836,333.86)	636,974.32	(199,359.54)	(766,047.90)	569,623.65	(196,424.25)	-1.5%
9) TOTAL, EXPENDITURES			99,000,855.01	63,077,595.25	162,078,450.26	105,627,816.51	55,524,216.57	161,152,033.08	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			30,382,390.55	(17,032,548.04)	13,349,842.51	17,112,188.79	(26,332,152.17)	(9,219,963.38)	-169.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,185,178.00	0.00	1,185,178.00	1,212,630.00	0.00	1,212,630.00	2.3%
b) Transfers Out		7600-7629	3,800,000.00	0.00	3,800,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	270,224.69	0.00	270,224.69	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	(19,216,199.21)	19,216,199.21	0.00	(24,660,781.90)	24,660,781.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,560,796.52)	19,216,199.21	(2,344,597.31)	(23,448,151.90)	24,660,781.90	1,212,630.00	-151.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			8,821,594.03	2,183,651.17	11,005,245.20	(6,335,963.11)	(1,671,370.27)	(8,007,333.38)	-172.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,476,907.66	28,234,202.53	39,711,110.19	19,701,955.69	30,417,853.70	50,119,809.39	26.2%
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)			11,476,907.66	28,234,202.53	39,711,110.19	19,701,955.69	30,417,853.70	50,119,809.39	26.2%
d) Other Restatements		9795	(596,546.00)	0.00	(596,546.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,880,361.66	28,234,202.53	39,114,564.19	19,701,955.69	30,417,853.70	50,119,809.39	28.1%
2) Ending Balance, June 30 (E + F1e)			19,701,955.69	30,417,853.70	50,119,809.39	13,365,992.58	28,746,483.43	42,112,476.01	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	37,752.58	0.00	37,752.58	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	142,749.38	108,726.70	251,476.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,309,127.00	30,309,127.00	0.00	28,746,483.43	28,746,483.43	-5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,814,266.97	0.00	9,814,266.97	3,037,628.68	0.00	3,037,628.68	-69.0%
Unspent Supplemental and Concentration Grant Funding to Support the LCAP Goals	0000	9760	2,805,131.79		2,805,131.79			0.00	
Declining Enrollment Mitigation 2024-25 and 2025-26	0000	9760	6,293,780.93		6,293,780.93			0.00	
Energy Project Payments 2026-27	0000	9760	715,354.25		715,354.25			0.00	
Declining Enrollment Mitigation for 2025-26	0000	9760			0.00	2,322,274.43		2,322,274.43	
Energy Project Payments for 2026-27	0000	9760			0.00	715,354.25		715,354.25	
d) Assigned									
Other Assignments		9780	4,839,833.24	0.00	4,839,833.24	5,444,492.85	0.00	5,444,492.85	12.5%
2% Board Policy Reserve	0000	9780	3,241,569.00		3,241,569.00			0.00	
Emergency Repairs	0000	9780	1,254,156.86		1,254,156.86			0.00	
Instructional Materials	1100	9780	344,107.38		344,107.38			0.00	
2% Board Policy Reserve	0000	9780			0.00	3,223,040.66		3,223,040.66	
Emergency Repairs	0000	9780			0.00	1,918,208.24		1,918,208.24	
Instructional Materials	1100	9780			0.00	303,243.95		303,243.95	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,862,353.52	0.00	4,862,353.52	4,883,871.05	0.00	4,883,871.05	0.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,501,871.75	29,612,863.53	56,114,735.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	(709,574.56)	0.00	(709,574.56)				
b) in Banks		9120	9,063.68	0.00	9,063.68				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	73.00	0.00	73.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,335,524.57	4,239,657.51	5,575,182.08				
4) Due from Grantor Government		9290	0.00	3,433,518.79	3,433,518.79				
5) Due from Other Funds		9310	1,350,243.59	0.00	1,350,243.59				
6) Stores		9320	37,752.58	0.00	37,752.58				
7) Prepaid Expenditures		9330	142,749.38	108,726.70	251,476.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			28,672,703.99	37,394,766.53	66,067,470.52				
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	5,167,650.83	5,394,402.99	10,562,053.82				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,803,097.47	0.00	3,803,097.47				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,582,509.84	1,582,509.84				
6) TOTAL, LIABILITIES			8,970,748.30	6,976,912.83	15,947,661.13				
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)			19,701,955.69	30,417,853.70	50,119,809.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	77,706,785.00	0.00	77,706,785.00	60,336,949.00	0.00	60,336,949.00	-22.4%
Education Protection Account State Aid - Current Year		8012	13,647,606.00	0.00	13,647,606.00	29,597,554.00	0.00	29,597,554.00	116.9%
State Aid - Prior Years		8019	155,188.42	0.00	155,188.42	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	71,578.74	0.00	71,578.74	71,579.00	0.00	71,579.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	19,059,830.42	0.00	19,059,830.42	19,068,998.00	0.00	19,068,998.00	0.0%
Unsecured Roll Taxes		8042	652,936.83	0.00	652,936.83	651,670.00	0.00	651,670.00	-0.2%
Prior Years' Taxes		8043	108,254.86	0.00	108,254.86	37,981.00	0.00	37,981.00	-64.9%
Supplemental Taxes		8044	2,341,453.49	0.00	2,341,453.49	2,308,536.00	0.00	2,308,536.00	-1.4%
Education Revenue Augmentation Fund (ERAF)		8045	6,219,536.46	0.00	6,219,536.46	6,157,420.00	0.00	6,157,420.00	-1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,291,446.81	0.00	1,291,446.81	1,293,901.00	0.00	1,293,901.00	0.2%
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	1,388.70	0.00	1,388.70	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(694.35)	0.00	(694.35)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			121,255,311.38	0.00	121,255,311.38	119,524,588.00	0.00	119,524,588.00	-1.4%
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	(1,339,236.00)	0.00	(1,339,236.00)	(1,431,258.00)	0.00	(1,431,258.00)	6.9%
Property Taxes Transfers		8097	0.00	2,671,401.00	2,671,401.00	0.00	2,707,382.00	2,707,382.00	1.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			119,916,075.38	2,671,401.00	122,587,476.38	118,093,330.00	2,707,382.00	120,800,712.00	-1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,945,422.00	0.00	1,945,422.00	1,117,919.00	0.00	1,117,919.00	-42.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Entitlement		8181	0.00	1,938,177.09	1,938,177.09	0.00	1,850,198.00	1,850,198.00	-4.5%
Special Education Discretionary Grants		8182	0.00	71,947.04	71,947.04	0.00	160,846.00	160,846.00	123.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,810,798.73	2,810,798.73		2,736,247.00	2,736,247.00	-2.7%
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		322,176.21	322,176.21		381,029.00	381,029.00	18.3%
Title III, Immigrant Student Program	4201	8290		15,070.40	15,070.40		15,126.00	15,126.00	0.4%
Title III, English Learner Program	4203	8290		195,562.49	195,562.49		172,028.00	172,028.00	-12.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		654,108.62	654,108.62		364,572.00	364,572.00	-44.3%
Career and Technical Education	3500-3599	8290		116,508.00	116,508.00		110,781.00	110,781.00	-4.9%
All Other Federal Revenue	All Other	8290	0.00	10,596,902.38	10,596,902.38	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,945,422.00	16,721,250.96	18,666,672.96	1,117,919.00	5,790,827.00	6,908,746.00	-63.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	34,282.00	34,282.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	395,738.00	0.00	395,738.00	399,732.00	0.00	399,732.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	1,813,271.63	951,786.76	2,765,058.39	1,503,857.00	611,739.00	2,115,596.00	-23.5%
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		653,383.75	653,383.75		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		538,615.89	538,615.89		456,046.00	456,046.00	-15.3%
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	369,568.00	14,698,465.11	15,068,033.11	306,509.30	13,318,808.02	13,625,317.32	-9.6%
TOTAL, OTHER STATE REVENUE			2,578,577.63	16,876,533.51	19,455,111.14	2,210,098.30	14,386,593.02	16,596,691.32	-14.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	482,462.84	482,462.84	0.00	200,000.00	200,000.00	-58.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	73,911.93	0.00	73,911.93	25,618.00	0.00	25,618.00	-65.3%
Interest		8660	1,150,225.57	0.00	1,150,225.57	500,000.00	0.00	500,000.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,089,181.84	0.00	1,089,181.84	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	38,522.92	0.00	38,522.92	0.00	0.00	0.00	-100.0%
Interagency Services		8677	237,284.03	553,638.15	790,922.18	107,170.00	0.00	107,170.00	-86.4%
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	694.35	0.00	694.35	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	2,353,349.91	2,881,816.75	5,235,166.66	685,870.00	628,493.38	1,314,363.38	-74.9%
Tuition		8710	0.00	996,952.00	996,952.00	0.00	910,254.00	910,254.00	-8.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		4,860,992.00	4,860,992.00		4,568,515.00	4,568,515.00	-6.0%
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			4,943,170.55	9,775,861.74	14,719,032.29	1,318,658.00	6,307,262.38	7,625,920.38	-48.2%
TOTAL, REVENUES			129,383,245.56	46,045,047.21	175,428,292.77	122,740,005.30	29,192,064.40	151,932,069.70	-13.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,425,841.19	7,950,620.13	45,376,461.32	38,179,850.08	7,899,612.93	46,079,463.01	1.5%
Certificated Pupil Support Salaries		1200	4,128,288.47	2,356,360.53	6,484,649.00	4,140,008.75	2,914,464.97	7,054,473.72	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,762,767.62	718,870.96	6,481,638.58	6,372,872.40	681,925.02	7,054,797.42	8.8%
Other Certificated Salaries		1900	1,123,938.36	636,509.76	1,760,448.12	1,245,195.53	866,447.60	2,111,643.13	19.9%
TOTAL, CERTIFICATED SALARIES			48,440,835.64	11,662,361.38	60,103,197.02	49,937,926.76	12,362,450.52	62,300,377.28	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	808,205.34	3,303,602.24	4,111,807.58	1,064,711.77	3,594,440.75	4,659,152.52	13.3%
Classified Support Salaries		2200	5,166,600.93	1,699,288.93	6,865,889.86	5,841,316.16	1,934,663.33	7,775,979.49	13.3%
Classified Supervisors' and Administrators' Salaries		2300	1,007,697.17	111,904.22	1,119,601.39	1,059,113.91	114,838.07	1,173,951.98	4.9%
Clerical, Technical and Office Salaries		2400	6,303,692.15	396,775.47	6,700,467.62	6,772,956.77	455,061.76	7,228,018.53	7.9%
Other Classified Salaries		2900	2,398,887.77	200,940.36	2,599,828.13	2,409,019.41	146,831.17	2,555,850.58	-1.7%
TOTAL, CLASSIFIED SALARIES			15,685,083.36	5,712,511.22	21,397,594.58	17,147,118.02	6,245,835.08	23,392,953.10	9.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,952,469.00	7,144,693.77	16,097,162.77	9,178,958.65	7,560,326.81	16,739,285.46	4.0%
PERS		3201-3202	3,879,997.43	1,529,969.91	5,409,967.34	4,667,522.02	1,745,488.09	6,413,010.11	18.5%
OASDI/Medicare/Alternative		3301-3302	1,845,542.84	619,923.33	2,465,466.17	2,068,092.38	707,655.26	2,775,747.64	12.6%
Health and Welfare Benefits		3401-3402	7,840,049.27	2,081,913.60	9,921,962.87	9,320,906.97	2,598,979.64	11,919,886.61	20.1%
Unemployment Insurance		3501-3502	30,802.36	8,457.45	39,259.81	32,577.16	9,132.75	41,709.91	6.2%
Workers' Compensation		3601-3602	819,174.36	226,283.36	1,045,457.72	1,023,430.29	286,635.80	1,310,066.09	25.3%
OPEB, Allocated		3701-3702	597,345.24	0.00	597,345.24	628,416.35	4,158.09	632,574.44	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,468.74	25,611.03	102,079.77	40,732.22	6,234.42	46,966.64	-54.0%
TOTAL, EMPLOYEE BENEFITS			24,041,849.24	11,636,852.45	35,678,701.69	26,960,636.04	12,918,610.86	39,879,246.90	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,014.12	607,526.67	613,540.79	16.41	483,952.70	483,969.11	-21.1%
Books and Other Reference Materials		4200	12,195.53	192,260.18	204,455.71	5,132.62	23,057.99	28,190.61	-86.2%
Materials and Supplies		4300	1,604,953.80	2,358,576.08	3,963,529.88	1,916,936.34	2,862,784.10	4,779,720.44	20.6%
Noncapitalized Equipment		4400	206,577.89	423,622.32	630,200.21	191,440.36	151,130.25	342,570.61	-45.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,829,741.34	3,581,985.25	5,411,726.59	2,113,525.73	3,520,925.04	5,634,450.77	4.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	446,919.20	6,840,619.65	7,287,538.85	10,367.00	4,759,839.19	4,770,206.19	-34.5%
Travel and Conferences		5200	142,560.21	370,404.24	512,964.45	433,657.44	656,024.45	1,089,681.89	112.4%
Dues and Memberships		5300	61,599.76	3,724.00	65,323.76	69,635.23	2,729.00	72,364.23	10.8%
Insurance		5400 - 5450	890,347.60	0.00	890,347.60	890,348.40	0.00	890,348.40	0.0%
Operations and Housekeeping Services		5500	2,348,756.06	27,590.00	2,376,346.06	2,691,170.00	30,000.00	2,721,170.00	14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,792.42	134,204.33	485,996.75	565,199.12	151,257.95	716,457.07	47.4%
Transfers of Direct Costs		5710	(78,765.01)	78,765.01	0.00	(40,410.20)	40,410.20	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,235.58)	6,110.69	4,875.11	(10,427.39)	5,227.00	(5,200.39)	-206.7%
Professional/Consulting Services and Operating Expenditures		5800	2,755,931.26	3,799,178.10	6,555,109.36	3,761,473.78	3,081,493.63	6,842,967.41	4.4%
Communications		5900	1,117,740.66	24,086.41	1,141,827.07	1,144,887.81	1,675.00	1,146,562.81	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,035,646.58	11,284,682.43	19,320,329.01	9,515,901.19	8,728,656.42	18,244,557.61	-5.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,451.05	360,151.44	385,602.49	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	275,737.81	8,298,473.55	8,574,211.36	0.00	72,115.00	72,115.00	-99.2%
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	106,323.04	801,852.21	908,175.25	0.00	31,500.00	31,500.00	-96.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	13,812.00	0.00	13,812.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	256,412.69	0.00	256,412.69	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			677,736.59	9,460,477.20	10,138,213.79	0.00	103,615.00	103,615.00	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,000,823.00	1,000,823.00	0.00	859,161.00	859,161.00	-14.2%
Payments to County Offices		7142	0.00	8,090,415.00	8,090,415.00	0.00	10,150,539.00	10,150,539.00	25.5%
Payments to JPAs		7143	0.00	10,513.00	10,513.00	0.00	64,800.00	64,800.00	516.4%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	401,430.72	0.00	401,430.72	383,589.45	0.00	383,589.45	-4.4%
Other Debt Service - Principal		7439	724,865.40	0.00	724,865.40	335,167.22	0.00	335,167.22	-53.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,126,296.12	9,101,751.00	10,228,047.12	718,756.67	11,074,500.00	11,793,256.67	15.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(636,974.32)	636,974.32	0.00	(569,623.65)	569,623.65	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(199,359.54)	0.00	(199,359.54)	(196,424.25)	0.00	(196,424.25)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(836,333.86)	636,974.32	(199,359.54)	(766,047.90)	569,623.65	(196,424.25)	-1.5%
TOTAL, EXPENDITURES			99,000,855.01	63,077,595.25	162,078,450.26	105,627,816.51	55,524,216.57	161,152,033.08	-0.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,185,178.00	0.00	1,185,178.00	1,212,630.00	0.00	1,212,630.00	2.3%
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			1,185,178.00	0.00	1,185,178.00	1,212,630.00	0.00	1,212,630.00	2.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Special Reserve Fund		7612	3,800,000.00	0.00	3,800,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,800,000.00	0.00	3,800,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,812.00	0.00	13,812.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	256,412.69	0.00	256,412.69	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			270,224.69	0.00	270,224.69	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	(19,216,199.21)	19,216,199.21	0.00	(24,660,781.90)	24,660,781.90	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			(19,216,199.21)	19,216,199.21	0.00	(24,660,781.90)	24,660,781.90	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,560,796.52)	19,216,199.21	(2,344,597.31)	(23,448,151.90)	24,660,781.90	1,212,630.00	-151.7%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	119,916,075.38	2,671,401.00	122,587,476.38	118,093,330.00	2,707,382.00	120,800,712.00	-1.5%
2) Federal Revenue		8100-8299	1,945,422.00	16,721,250.96	18,666,672.96	1,117,919.00	5,790,827.00	6,908,746.00	-63.0%
3) Other State Revenue		8300-8599	2,578,577.63	16,876,533.51	19,455,111.14	2,210,098.30	14,386,593.02	16,596,691.32	-14.7%
4) Other Local Revenue		8600-8799	4,943,170.55	9,775,861.74	14,719,032.29	1,318,658.00	6,307,262.38	7,625,920.38	-48.2%
5) TOTAL, REVENUES			129,383,245.56	46,045,047.21	175,428,292.77	122,740,005.30	29,192,064.40	151,932,069.70	-13.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	54,026,383.19	30,688,562.02	84,714,945.21	56,578,583.92	30,589,955.77	87,168,539.69	2.9%
2) Instruction - Related Services		2000-2999	12,499,673.20	3,474,077.41	15,973,750.61	13,598,072.16	3,793,691.80	17,391,763.96	8.9%
3) Pupil Services		3000-3999	11,244,890.78	5,837,662.11	17,082,552.89	12,430,385.49	5,204,493.48	17,634,878.97	3.2%
4) Ancillary Services		4000-4999	2,017,640.39	87,848.02	2,105,488.41	2,015,151.06	80,599.85	2,095,750.91	-0.5%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,171,888.01	955,826.25	9,127,714.26	9,802,058.74	726,376.07	10,528,434.81	15.3%
8) Plant Services		8000-8999	9,913,083.32	12,931,868.44	22,844,951.76	10,483,808.47	4,054,599.60	14,538,408.07	-36.4%
9) Other Outgo		9000-9999	1,127,296.12	9,101,751.00	10,229,047.12	719,756.67	11,074,500.00	11,794,256.67	15.3%
10) TOTAL, EXPENDITURES			99,000,855.01	63,077,595.25	162,078,450.26	105,627,816.51	55,524,216.57	161,152,033.08	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,382,390.55	(17,032,548.04)	13,349,842.51	17,112,188.79	(26,332,152.17)	(9,219,963.38)	-169.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,185,178.00	0.00	1,185,178.00	1,212,630.00	0.00	1,212,630.00	2.3%
b) Transfers Out		7600-7629	3,800,000.00	0.00	3,800,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	270,224.69	0.00	270,224.69	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	(19,216,199.21)	19,216,199.21	0.00	(24,660,781.90)	24,660,781.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,560,796.52)	19,216,199.21	(2,344,597.31)	(23,448,151.90)	24,660,781.90	1,212,630.00	-151.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,821,594.03	2,183,651.17	11,005,245.20	(6,335,963.11)	(1,671,370.27)	(8,007,333.38)	-172.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,476,907.66	28,234,202.53	39,711,110.19	19,701,955.69	30,417,853.70	50,119,809.39	26.2%
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)			11,476,907.66	28,234,202.53	39,711,110.19	19,701,955.69	30,417,853.70	50,119,809.39	26.2%
d) Other Restatements		9795	(596,546.00)	0.00	(596,546.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,880,361.66	28,234,202.53	39,114,564.19	19,701,955.69	30,417,853.70	50,119,809.39	28.1%
2) Ending Balance, June 30 (E + F1e)			19,701,955.69	30,417,853.70	50,119,809.39	13,365,992.58	28,746,483.43	42,112,476.01	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	37,752.58	0.00	37,752.58	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	142,749.38	108,726.70	251,476.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,309,127.00	30,309,127.00	0.00	28,746,483.43	28,746,483.43	-5.2%
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	9,814,266.97	0.00	9,814,266.97	3,037,628.68	0.00	3,037,628.68	-69.0%
Unspent Supplemental and Concentration Grant Funding to Support the LCAP Goals		0000	2,805,131.79		2,805,131.79			0.00	
Declining Enrollment Mitigation 2024-25 and 2025-26		0000	6,293,780.93		6,293,780.93			0.00	
Energy Project Payments 2026-27		0000	715,354.25		715,354.25			0.00	
Declining Enrollment Mitigation for 2025-26		0000			0.00	2,322,274.43		2,322,274.43	
Energy Project Payments for 2026-27		0000			0.00	715,354.25		715,354.25	
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,839,833.24	0.00	4,839,833.24	5,444,492.85	0.00	5,444,492.85	12.5%
2% Board Policy Reserve		0000	3,241,569.00		3,241,569.00			0.00	
Emergency Repairs		0000	1,254,156.86		1,254,156.86			0.00	
Instructional Materials		1100	344,107.38		344,107.38			0.00	
2% Board Policy Reserve		0000			0.00	3,223,040.66		3,223,040.66	
Emergency Repairs		0000			0.00	1,918,208.24		1,918,208.24	
Instructional Materials		1100			0.00	303,243.95		303,243.95	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,862,353.52	0.00	4,862,353.52	4,883,871.05	0.00	4,883,871.05	0.4%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	5,162,132.46	6,461,876.89
6230	California Clean Energy Jobs Act	4,039.15	4,039.15
6266	Educator Effectiveness, FY 2021-22	1,989,713.82	1,159,096.54
6300	Lottery: Instructional Materials	1,086,102.33	1,132,408.63
6546	Mental Health-Related Services	740,865.39	1,044,093.13
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,168,115.00	3,168,115.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,445,132.00	1,929,371.05
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	633,308.77	633,308.77
7311	Classified School Employee Professional Development Block Grant	44,371.93	44,371.93
7339	Dual Enrollment Opportunities	88,442.53	88,442.53
7388	SB 117 COVID-19 LEA Response Funds	159,863.00	77,427.69
7399	LCFF Equity Multiplier	411,571.00	0.00
7412	A-G Access/Success Grant	380,411.12	383,621.85
7413	A-G Learning Loss Mitigation Grant	172,022.00	172,022.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	316,112.40	316,112.40
7435	Learning Recovery Emergency Block Grant	9,890,131.37	6,369,776.04
7810	Other Restricted State	75,218.00	75,218.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	929,616.69	1,675,276.32
9010	Other Restricted Local	3,611,958.04	4,011,905.51
Total, Restricted Balance		30,309,127.00	28,746,483.43

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	1,102,598.66	857,225.74	-22.3%
5) TOTAL, REVENUES			1,102,598.66	857,225.74	-22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,116,462.90	687,884.19	-38.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,116,462.90	687,884.19	-38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,864.24)	169,341.55	-1,321.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,864.24)	169,341.55	-1,321.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	706,463.28	692,599.04	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			706,463.28	692,599.04	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			706,463.28	692,599.04	-2.0%
2) Ending Balance, June 30 (E + F1e)			692,599.04	861,940.59	24.5%
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	692,599.04	861,940.59	24.5%
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					

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	692,599.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			692,599.04		
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)			692,599.04		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,102,598.66	857,225.74	-22.3%
TOTAL, REVENUES			1,102,598.66	857,225.74	-22.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,116,462.90	687,884.19	-38.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,116,462.90	687,884.19	-38.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,116,462.90	687,884.19	-38.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,102,598.66	857,225.74	-22.3%
5) TOTAL, REVENUES			1,102,598.66	857,225.74	-22.3%
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		1,116,462.90	687,884.19	-38.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,116,462.90	687,884.19	-38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,864.24)	169,341.55	-1,321.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,864.24)	169,341.55	-1,321.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	706,463.28	692,599.04	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			706,463.28	692,599.04	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			706,463.28	692,599.04	-2.0%
2) Ending Balance, June 30 (E + F1e)			692,599.04	861,940.59	24.5%
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	692,599.04	861,940.59	24.5%
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
8210	Student Activity Funds	692,599.04	861,940.59
Total, Restricted Balance		692,599.04	861,940.59

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	173,090.00	173,090.00	0.0%
3) Other State Revenue		8300-8599	1,644,922.00	1,245,980.98	-24.3%
4) Other Local Revenue		8600-8799	124,218.80	15,000.00	-87.9%
5) TOTAL, REVENUES			1,942,230.80	1,434,070.98	-26.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	707,879.08	599,301.30	-15.3%
2) Classified Salaries		2000-2999	291,004.42	187,169.30	-35.7%
3) Employee Benefits		3000-3999	353,066.59	351,190.13	-0.5%
4) Books and Supplies		4000-4999	21,026.69	94,000.00	347.1%
5) Services and Other Operating Expenditures		5000-5999	162,264.83	127,900.00	-21.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,577.17	59,510.25	-9.3%
9) TOTAL, EXPENDITURES			1,600,818.78	1,419,070.98	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			341,412.02	15,000.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			341,412.02	15,000.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,386,174.21	1,727,586.23	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,386,174.21	1,727,586.23	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,386,174.21	1,727,586.23	24.6%
2) Ending Balance, June 30 (E + F1e)			1,727,586.23	1,742,586.23	0.9%
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	1,471,938.71	1,471,938.71	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	255,647.52	270,647.52	5.9%
Adult Education Program	0000	9780	255,647.52		
Adult Education Program	0000	9780		270,647.52	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,807,064.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,850.45)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,967.03		
4) Due from Grantor Government		9290	43,273.00		
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			1,839,454.36		
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	80,584.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,283.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			111,868.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			1,727,586.23		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	173,090.00	173,090.00	0.0%
TOTAL, FEDERAL REVENUE			173,090.00	173,090.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,181,229.00	1,190,205.00	0.8%
All Other State Revenue	All Other	8590	463,693.00	55,775.98	-88.0%
TOTAL, OTHER STATE REVENUE			1,644,922.00	1,245,980.98	-24.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,844.56	15,000.00	-60.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,768.26	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	3,884.00	0.00	-100.0%
Interagency Services		8677	58,721.98	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,218.80	15,000.00	-87.9%
TOTAL, REVENUES			1,942,230.80	1,434,070.98	-26.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	422,701.27	321,225.66	-24.0%
Certificated Pupil Support Salaries		1200	7,232.61	3,000.00	-58.5%
Certificated Supervisors' and Administrators' Salaries		1300	277,945.20	275,075.64	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			707,879.08	599,301.30	-15.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,199.60	0.00	-100.0%
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	208,644.25	128,338.50	-38.5%
Other Classified Salaries		2900	78,160.57	58,830.80	-24.7%
TOTAL, CLASSIFIED SALARIES			291,004.42	187,169.30	-35.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	166,309.99	159,184.77	-4.3%
PERS		3201-3202	61,998.93	56,318.36	-9.2%
OASDI/Medicare/Alternative		3301-3302	35,099.46	26,736.31	-23.8%
Health and Welfare Benefits		3401-3402	73,762.39	93,695.31	27.0%
Unemployment Insurance		3501-3502	487.48	438.80	-10.0%
Workers' Compensation		3601-3602	13,057.29	12,917.08	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,351.05	1,899.50	-19.2%
TOTAL, EMPLOYEE BENEFITS			353,066.59	351,190.13	-0.5%
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	21,026.69	94,000.00	347.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,026.69	94,000.00	347.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,053.15	6,000.00	-79.3%
Dues and Memberships		5300	1,190.00	1,000.00	-16.0%
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	3,432.78	5,000.00	45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,803.22	3,200.00	-33.4%
Professional/Consulting Services and Operating Expenditures		5800	113,691.88	104,000.00	-8.5%
Communications		5900	10,093.80	8,700.00	-13.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,264.83	127,900.00	-21.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,577.17	59,510.25	-9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,577.17	59,510.25	-9.3%
TOTAL, EXPENDITURES			1,600,818.78	1,419,070.98	-11.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	173,090.00	173,090.00	0.0%
3) Other State Revenue		8300-8599	1,644,922.00	1,245,980.98	-24.3%
4) Other Local Revenue		8600-8799	124,218.80	15,000.00	-87.9%
5) TOTAL, REVENUES			1,942,230.80	1,434,070.98	-26.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		684,492.70	632,947.45	-7.5%
2) Instruction - Related Services	2000-2999		710,194.57	616,084.07	-13.3%
3) Pupil Services	3000-3999		126,386.14	93,029.21	-26.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,577.17	59,510.25	-9.3%
8) Plant Services	8000-8999		14,168.20	17,500.00	23.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,600,818.78	1,419,070.98	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			341,412.02	15,000.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			341,412.02	15,000.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,386,174.21	1,727,586.23	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,386,174.21	1,727,586.23	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,386,174.21	1,727,586.23	24.6%
2) Ending Balance, June 30 (E + F1e)			1,727,586.23	1,742,586.23	0.9%
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	1,471,938.71	1,471,938.71	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	255,647.52	270,647.52	5.9%
Adult Education Program	0000	9780	255,647.52		
Adult Education Program	0000	9780		270,647.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	204,299.15	204,299.15
6391	Adult Education Program	960,819.38	960,819.38
9010	Other Restricted Local	306,820.18	306,820.18
Total, Restricted Balance		1,471,938.71	1,471,938.71

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,411,985.56	3,942,879.00	-10.6%
3) Other State Revenue		8300-8599	2,310,052.11	2,300,000.00	-0.4%
4) Other Local Revenue		8600-8799	211,941.40	97,160.00	-54.2%
5) TOTAL, REVENUES			6,933,979.07	6,340,039.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,631,443.45	1,682,641.73	3.1%
3) Employee Benefits		3000-3999	776,362.87	862,325.82	11.1%
4) Books and Supplies		4000-4999	2,088,074.61	2,248,265.82	7.7%
5) Services and Other Operating Expenditures		5000-5999	179,517.38	282,844.17	57.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	133,782.37	136,914.00	2.3%
9) TOTAL, EXPENDITURES			4,809,180.68	5,212,991.54	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,124,798.39	1,127,047.46	-47.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,124,798.39	1,127,047.46	-47.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,043,862.10	7,452,116.06	47.7%
b) Audit Adjustments		9793	283,455.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,327,317.67	7,452,116.06	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,327,317.67	7,452,116.06	39.9%
2) Ending Balance, June 30 (E + F1e)			7,452,116.06	8,579,163.52	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,020.10	0.00	-100.0%
Stores		9712	24,503.78	0.00	-100.0%
Prepaid Items		9713	1,825.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,421,767.18	8,579,163.52	15.6%
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					
a) in County Treasury		9110	6,772,343.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(85,636.73)		
b) in Banks		9120	36,230.65		
c) in Revolving Cash Account		9130	4,020.10		
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	936,206.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,097.47		
6) Stores		9320	24,503.78		
7) Prepaid Expenditures		9330	1,825.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,692,590.25		
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	106,691.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	133,782.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			240,474.19		
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)			7,452,116.06		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,411,985.56	3,942,879.00	-10.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,411,985.56	3,942,879.00	-10.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,310,052.11	2,300,000.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,310,052.11	2,300,000.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	34,664.59	45,000.00	29.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,888.99	50,516.00	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,726.80	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,661.02	1,644.00	-78.5%
TOTAL, OTHER LOCAL REVENUE			211,941.40	97,160.00	-54.2%
TOTAL, REVENUES			6,933,979.07	6,340,039.00	-8.6%
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	1,371,327.88	1,412,766.90	3.0%
Classified Supervisors' and Administrators' Salaries		2300	208,648.21	214,215.83	2.7%
Clerical, Technical and Office Salaries		2400	51,467.36	55,659.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,631,443.45	1,682,641.73	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	369,122.84	416,659.76	12.9%
OASDI/Medicare/Alternative		3301-3302	113,068.81	120,126.53	6.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	262,072.19	296,674.64	13.2%
Unemployment Insurance		3501-3502	786.85	819.84	4.2%
Workers' Compensation		3601-3602	21,056.41	25,767.06	22.4%
OPEB, Allocated		3701-3702	0.00	1,017.90	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,255.77	1,260.09	-87.7%
TOTAL, EMPLOYEE BENEFITS			776,362.87	862,325.82	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,361.48	77,842.00	48.7%
Noncapitalized Equipment		4400	4,460.79	8,000.00	79.3%
Food		4700	2,031,252.34	2,162,423.82	6.5%
TOTAL, BOOKS AND SUPPLIES			2,088,074.61	2,248,265.82	7.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	225.57	0.00	-100.0%
Travel and Conferences		5200	950.81	6,010.00	532.1%
Dues and Memberships		5300	1,202.24	1,674.48	39.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	65,236.42	72,200.00	10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,773.16	97,095.00	35.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,199.21)	2,000.39	-116.4%
Professional/Consulting Services and Operating Expenditures		5800	51,184.48	99,964.30	95.3%
Communications		5900	1,143.91	3,900.00	240.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,517.38	282,844.17	57.6%
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	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	133,782.37	136,914.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,782.37	136,914.00	2.3%
TOTAL, EXPENDITURES			4,809,180.68	5,212,991.54	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	4,411,985.56	3,942,879.00	-10.6%
3) Other State Revenue		8300-8599	2,310,052.11	2,300,000.00	-0.4%
4) Other Local Revenue		8600-8799	211,941.40	97,160.00	-54.2%
5) TOTAL, REVENUES			6,933,979.07	6,340,039.00	-8.6%
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		4,607,775.56	5,001,577.54	8.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		133,782.37	136,914.00	2.3%
8) Plant Services	8000-8999		67,622.75	74,500.00	10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,809,180.68	5,212,991.54	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,124,798.39	1,127,047.46	-47.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,124,798.39	1,127,047.46	-47.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,043,862.10	7,452,116.06	47.7%
b) Audit Adjustments		9793	283,455.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,327,317.67	7,452,116.06	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,327,317.67	7,452,116.06	39.9%
2) Ending Balance, June 30 (E + F1e)			7,452,116.06	8,579,163.52	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,020.10	0.00	-100.0%
Stores		9712	24,503.78	0.00	-100.0%
Prepaid Items		9713	1,825.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,421,767.18	8,579,163.52	15.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,812,884.32	7,970,280.66
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	361,901.00	361,901.00
7033	Child Nutrition: School Food Best Practices Apportionment	246,981.86	246,981.86
Total, Restricted Balance		7,421,767.18	8,579,163.52

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,865.79	4,000.00	3.5%
5) TOTAL, REVENUES			3,865.79	4,000.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,357.28	0.00	-100.0%
6) Capital Outlay		6000-6999	3,460.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,817.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,951.49)	4,000.00	-305.0%
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)			(1,951.49)	4,000.00	-305.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	315,070.58	313,119.09	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,070.58	313,119.09	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,070.58	313,119.09	-0.6%
2) Ending Balance, June 30 (E + F1e)			313,119.09	317,119.09	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	313,119.09	317,119.09	1.3%
Deferred Maintenance	0000	9780	313,119.09		
Deferred Maintenance	0000	9780		317,119.09	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	314,856.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,981.39)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,243.51		
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			313,119.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			313,119.09		
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	7,847.18	4,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,981.39)	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			3,865.79	4,000.00	3.5%
TOTAL, REVENUES			3,865.79	4,000.00	3.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,357.28	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,357.28	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	3,460.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,460.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,817.28	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,865.79	4,000.00	3.5%
5) TOTAL, REVENUES			3,865.79	4,000.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,817.28	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,817.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,951.49)	4,000.00	-305.0%
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)			(1,951.49)	4,000.00	-305.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	315,070.58	313,119.09	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,070.58	313,119.09	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,070.58	313,119.09	-0.6%
2) Ending Balance, June 30 (E + F1e)			313,119.09	317,119.09	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	313,119.09	317,119.09	1.3%
Deferred Maintenance	0000	9780	313,119.09		
Deferred Maintenance	0000	9780		317,119.09	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,025.08	185,000.00	-61.4%
5) TOTAL, REVENUES			479,025.08	185,000.00	-61.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			479,025.08	185,000.00	-61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,800,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,185,178.00	1,212,630.00	2.3%
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			2,614,822.00	(1,212,630.00)	-146.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,093,847.08	(1,027,630.00)	-133.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,483,992.96	17,577,840.04	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,483,992.96	17,577,840.04	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,483,992.96	17,577,840.04	21.4%
2) Ending Balance, June 30 (E + F1e)			17,577,840.04	16,550,210.04	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,489,951.54	7,277,321.54	-14.3%
Energy Project Payments 2024-25 and 2025-26	0000	9760	1,298,404.00		
Other Post-Employment Benefit Payments 2024-25	0000	9760	590,156.00		
Supporting the Continuation of the LCAP Goals 2025-26 and 2026-27	0000	9760	6,601,391.54		
Energy Project Payments for 2025-26	0000	9760		675,930.00	
Supporting the Continuation of the LCAP Goals for 2025-26 and 2026-27	0000	9760		6,601,391.54	
d) Assigned					
Other Assignments		9780	9,087,888.50	9,272,888.50	2.0%
Special Reserve	0000	9780	9,087,888.50		
Special Reserve	0000	9780		9,272,888.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
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	15,046,064.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(190,258.49)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	107,211.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,800,000.00		
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			18,763,018.04		
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	1,185,178.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,185,178.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			17,577,840.04		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	344,719.54	185,000.00	-46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	134,305.54	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			479,025.08	185,000.00	-61.4%
TOTAL, REVENUES			479,025.08	185,000.00	-61.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,800,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,800,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,185,178.00	1,212,630.00	2.3%
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			1,185,178.00	1,212,630.00	2.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,614,822.00	(1,212,630.00)	-146.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,025.08	185,000.00	-61.4%
5) TOTAL, REVENUES			479,025.08	185,000.00	-61.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			479,025.08	185,000.00	-61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,800,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,185,178.00	1,212,630.00	2.3%
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			2,614,822.00	(1,212,630.00)	-146.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,093,847.08	(1,027,630.00)	-133.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,483,992.96	17,577,840.04	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,483,992.96	17,577,840.04	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,483,992.96	17,577,840.04	21.4%
2) Ending Balance, June 30 (E + F1e)			17,577,840.04	16,550,210.04	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,489,951.54	7,277,321.54	-14.3%
Energy Project Payments 2024-25 and 2025-26	0000	9760	1,298,404.00		
Other Post-Employment Benefit Payments 2024-25	0000	9760	590,156.00		
Supporting the Continuation of the LCAP Goals 2025-26 and 2026-27	0000	9760	6,601,391.54		
Energy Project Payments for 2025-26	0000	9760		675,930.00	
Supporting the Continuation of the LCAP Goals for 2025-26 and 2026-27	0000	9760		6,601,391.54	
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,087,888.50	9,272,888.50	2.0%
Special Reserve	0000	9780	9,087,888.50		
Special Reserve	0000	9780		9,272,888.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,222.76	0.00	-100.0%
5) TOTAL, REVENUES			163,222.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,870.95	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,870.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,351.81	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,351.81	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,342.11	1,462,693.92	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,342.11	1,462,693.92	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,306,342.11	1,462,693.92	12.0%
2) Ending Balance, June 30 (E + F1e)			1,462,693.92	1,462,693.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,462,693.92	1,462,693.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,471,898.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,612.25)		
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	10,157.86		
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			1,463,443.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	750.00		
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			750.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,462,693.92		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	34,688.55	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	26,094.20	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	102,440.01	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				163,222.76	0.00
TOTAL, REVENUES				163,222.76	0.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,870.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,870.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			6,870.95	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,222.76	0.00	-100.0%
5) TOTAL, REVENUES			163,222.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,870.95	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,870.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			156,351.81	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,351.81	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,342.11	1,462,693.92	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,342.11	1,462,693.92	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,306,342.11	1,462,693.92	12.0%
2) Ending Balance, June 30 (E + F1e)			1,462,693.92	1,462,693.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,462,693.92	1,462,693.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,462,693.92	1,462,693.92
Total, Restricted Balance		1,462,693.92	1,462,693.92

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	15,434.81	0.00	-100.0%
5) TOTAL, REVENUES			15,434.81	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	61,397.54	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			61,397.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,962.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,962.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,300.23	258,337.50	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,300.23	258,337.50	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,300.23	258,337.50	-15.1%
2) Ending Balance, June 30 (E + F1e)			258,337.50	258,337.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	253,038.20	253,038.20	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	5,299.30	5,299.30	0.0%
PSMI PROJECT (MANZANITA)	0000	9780	5,299.30		
PSMI PROJECT (MANZANITA)	0000	9780		5,299.30	
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	263,823.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,336.07)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,960.83		
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			262,448.42		
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	4,110.92		
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			4,110.92		
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)			258,337.50		
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	7,260.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,174.68	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			15,434.81	0.00	-100.0%
TOTAL, REVENUES			15,434.81	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	61,397.54	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			61,397.54	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			61,397.54	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
		To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0%
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
		To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	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%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0%
		Proceeds from SBITAs	8974	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
(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	15,434.81	0.00	-100.0%
5) TOTAL, REVENUES			15,434.81	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		61,397.54	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			61,397.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(45,962.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,962.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,300.23	258,337.50	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,300.23	258,337.50	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,300.23	258,337.50	-15.1%
2) Ending Balance, June 30 (E + F1e)			258,337.50	258,337.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	253,038.20	253,038.20	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	5,299.30	5,299.30	0.0%
PSMI PROJECT (MANZANITA)	0000	9780	5,299.30		
PSMI PROJECT (MANZANITA)	0000	9780		5,299.30	
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	253,038.20	253,038.20
Total, Restricted Balance		253,038.20	253,038.20

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,758.85	0.00	-100.0%
3) Other State Revenue		8300-8599	415,200.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	107,640.62	6,441.00	-94.0%
5) TOTAL, REVENUES			760,599.47	6,441.00	-99.2%
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	77,176.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,520.88	0.00	-100.0%
6) Capital Outlay		6000-6999	791,132.75	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			874,829.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,230.27)	6,441.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,230.27)	6,441.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,670,316.64	1,556,086.37	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,316.64	1,556,086.37	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,316.64	1,556,086.37	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,556,086.37	1,562,527.37	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	977,040.94	983,481.94	0.7%
Capital Outlay	0000	9780	977,040.94		
Capital Outlay	0000	9780		983,481.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,275,414.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,127.70)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	327,083.81		
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			1,586,370.40		
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	30,284.03		
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			30,284.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,556,086.37		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	237,758.85	0.00	-100.0%
TOTAL, FEDERAL REVENUE			237,758.85	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	415,200.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			415,200.00	0.00	-100.0%
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	21,055.40	6,441.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,102.72	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	80,482.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,640.62	6,441.00	-94.0%
TOTAL, REVENUES			760,599.47	6,441.00	-99.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,041.28	0.00	-100.0%
Noncapitalized Equipment		4400	22,134.83	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			77,176.11	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	2,520.88	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,520.88	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	168,599.55	0.00	-100.0%
Buildings and Improvements of Buildings		6200	608,972.76	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	13,560.44	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			791,132.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			874,829.74	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	237,758.85	0.00	-100.0%
3) Other State Revenue		8300-8599	415,200.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	107,640.62	6,441.00	-94.0%
5) TOTAL, REVENUES			760,599.47	6,441.00	-99.2%
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		874,829.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			874,829.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(114,230.27)	6,441.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,230.27)	6,441.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,670,316.64	1,556,086.37	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,316.64	1,556,086.37	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,316.64	1,556,086.37	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,556,086.37	1,562,527.37	0.4%
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	579,045.43	579,045.43	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	977,040.94	983,481.94	0.7%
Capital Outlay	0000	9780	977,040.94		
Capital Outlay	0000	9780		983,481.94	
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	579,045.43	579,045.43
Total, Restricted Balance		579,045.43	579,045.43

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,860.51	14,433.00	4.1%
4) Other Local Revenue		8600-8799	2,419,635.80	2,267,795.00	-6.3%
5) TOTAL, REVENUES			2,433,496.31	2,282,228.00	-6.2%
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	999,181.26	1,001,382.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			999,181.26	1,001,382.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,434,315.05	1,280,846.00	-10.7%
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)			1,434,315.05	1,280,846.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,943,100.79	5,377,415.84	36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,943,100.79	5,377,415.84	36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,943,100.79	5,377,415.84	36.4%
2) Ending Balance, June 30 (E + F1e)			5,377,415.84	6,658,261.84	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,377,415.84	6,658,261.84	23.8%
Bond Interest and Redemption	0000	9780	5,377,415.84		
Bond Interest and Redemption	0000	9780		6,658,261.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,404,913.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,345.49)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	40,847.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,377,415.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,377,415.84		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,717.78	14,433.00	5.2%
Other Subventions/In-Lieu Taxes		8572	142.73	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,860.51	14,433.00	4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,936,458.19	1,935,868.00	0.0%
Unsecured Roll		8612	215,858.94	216,237.00	0.2%
Prior Years' Taxes		8613	7,040.51	0.00	-100.0%
Supplemental Taxes		8614	67,333.25	76,810.00	14.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	126,397.97	38,880.00	-69.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	66,546.94	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			2,419,635.80	2,267,795.00	-6.3%
TOTAL, REVENUES			2,433,496.31	2,282,228.00	-6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	735,000.00	735,000.00	0.0%
Bond Interest and Other Service Charges		7434	264,181.26	266,382.00	0.8%
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)			999,181.26	1,001,382.00	0.2%
TOTAL, EXPENDITURES			999,181.26	1,001,382.00	0.2%
INTERFUND TRANSFERS					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,860.51	14,433.00	4.1%
4) Other Local Revenue		8600-8799	2,419,635.80	2,267,795.00	-6.3%
5) TOTAL, REVENUES			2,433,496.31	2,282,228.00	-6.2%
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	999,181.26	1,001,382.00	0.2%
10) TOTAL, EXPENDITURES			999,181.26	1,001,382.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,434,315.05	1,280,846.00	-10.7%
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)			1,434,315.05	1,280,846.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,943,100.79	5,377,415.84	36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,943,100.79	5,377,415.84	36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,943,100.79	5,377,415.84	36.4%
2) Ending Balance, June 30 (E + F1e)			5,377,415.84	6,658,261.84	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,377,415.84	6,658,261.84	23.8%
Bond Interest and Redemption	0000	9780	5,377,415.84		
Bond Interest and Redemption	0000	9780		6,658,261.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
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)	8,255.07	8,230.66	8,670.29	8,217.84	8,217.84	8,387.38
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)	8,255.07	8,230.66	8,670.29	8,217.84	8,217.84	8,387.38
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,255.07	8,230.66	8,670.29	8,217.84	8,217.84	8,387.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	15.66	15.66	15.66	15.66	15.66	15.66
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	15.66	15.66	15.66	15.66	15.66	15.66
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	15.66	15.66	15.66	15.66	15.66	15.66
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	9,336,000.00		9,336,000.00			9,336,000.00
Work in Progress	2,694,269.00		2,694,269.00	8,379,422.00	530,378.00	10,543,313.00
Total capital assets not being depreciated	12,030,269.00	0.00	12,030,269.00	8,379,422.00	530,378.00	19,879,313.00
Capital assets being depreciated:						
Land Improvements	35,418,893.80		35,418,893.80	192,055.00		35,610,948.80
Buildings	136,940,716.49		136,940,716.49	1,332,139.00		138,272,855.49
Equipment	20,392,719.66		20,392,719.66	921,736.00		21,314,455.66
Total capital assets being depreciated	192,752,329.95	0.00	192,752,329.95	2,445,930.00	0.00	195,198,259.95
Accumulated Depreciation for:						
Land Improvements	(13,643,029.04)		(13,643,029.04)	(1,621,818.00)		(15,264,847.04)
Buildings	(87,680,689.36)		(87,680,689.36)	(4,390,175.00)		(92,070,864.36)
Equipment	(15,353,917.56)		(15,353,917.56)	(1,030,836.00)	(1,240.00)	(16,383,513.56)
Total accumulated depreciation	(116,677,635.96)	0.00	(116,677,635.96)	(7,042,829.00)	(1,240.00)	(123,719,224.96)
Total capital assets being depreciated, net excluding lease and subscription assets	76,074,693.99	0.00	76,074,693.99	(4,596,899.00)	(1,240.00)	71,479,034.99
Lease Assets	1,160,714.26		1,160,714.26	13,812.74		1,174,527.00
Accumulated amortization for lease assets	(671,668.78)		(671,668.78)		141,664.22	(813,333.00)
Total lease assets, net	489,045.48	0.00	489,045.48	13,812.74	141,664.22	361,194.00
Subscription Assets	526,991.85	(40,690.48)	486,301.37	243,430.69		729,732.06
Accumulated amortization for subscription assets	(202,507.37)	0.00	(202,507.37)		352,980.13	(555,487.50)
Total subscription assets, net	324,484.48	(40,690.48)	283,794.00	243,430.69	352,980.13	174,244.56
Governmental activity capital assets, net	88,918,492.95	(40,690.48)	88,877,802.47	4,039,766.43	1,023,782.35	91,893,786.55
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
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$2,378,672.10
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$68,459,379.09
	Appropriations Subject to Limit	\$68,459,379.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.17%
	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 10, 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:

Rebecca Holmes
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District Financial Advisor
Title
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Telephone
rholmes@sbceo.org
E-mail Address

For School District:

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E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	ESSA CSI	ESSER II	ESSER III	ESSER III LEARNING LOSS	ARP IDEA PART B	SPECIAL ED IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3212	3213	3214	3305	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,262,150.00	86,467.00	1,898,763.00	13,754,483.00	1,816,855.00	.04	
2. a. Current Year Award	2,762,519.00	541,642.00					1,932,047.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,762,519.00	541,642.00	0.00	0.00	0.00	0.00	1,932,047.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	4,024,669.00	628,109.00	1,898,763.00	13,754,483.00	1,816,855.00	.04	1,932,047.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			328,767.00	1,872,537.12			
6. Cash Received in Current Year	2,845,919.00	263,826.00	1,569,996.00	4,061,002.80	(138,380.03)	.04	
7. Contributed Matching Funds	26,272.27	6,590.23					
8. Total Available (sum lines 5, 6, & 7)	2,872,191.27	270,416.23	1,898,763.00	5,933,539.92	(138,380.03)	.04	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,837,071.00	370,479.00	1,898,763.00	6,926,367.00	1,718,930.23	.04	1,932,047.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,837,071.00	370,479.00	1,898,763.00	6,926,367.00	1,718,930.23	.04	1,932,047.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	35,120.27	(100,062.77)	0.00	(992,827.08)	(1,857,310.26)	0.00	(1,932,047.00)
a. Unearned Revenue	35,120.27						

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable		100,062.77		992,827.08	1,857,310.26		1,932,047.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,187,598.00	257,630.00	0.00	6,828,116.00	97,924.77	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,187,598.00	257,630.00	0.00	6,828,116.00	97,924.77	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,810,798.73	363,888.77	1,898,763.00	6,926,367.00	1,718,930.23	.04	1,932,047.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SPECIAL ED IDEA PRIVATE SCHOOL	SPECIAL ED IDEA PRESCHOOL	SPECIAL ED SIP	PERKINS	TITLE II	TITLE IV	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3311	3315	3386	3550	4035	4127	4201
REVENUE OBJECT	8181	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	10,813.00				158,007.00	270,657.00	
2. a. Current Year Award	9,762.00	56,947.00	15,000.00	116,508.00	382,767.00	201,128.00	15,126.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	9,762.00	56,947.00	15,000.00	116,508.00	382,767.00	201,128.00	15,126.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	20,575.00	56,947.00	15,000.00	116,508.00	540,774.00	471,785.00	15,126.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,130.09			19,662.77	544,800.00	319,602.00	15,882.00
7. Contributed Matching Funds					1,738.79		
8. Total Available (sum lines 5, 6, & 7)	6,130.09	0.00	0.00	19,662.77	546,538.79	319,602.00	15,882.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,130.09	56,947.00	15,000.00	116,508.00	323,915.00	213,070.00	15,070.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,130.09	56,947.00	15,000.00	116,508.00	323,915.00	213,070.00	15,070.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(56,947.00)	(15,000.00)	(96,845.23)	222,623.79	106,532.00	811.60

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue					222,623.79	106,532.00	811.60
b. Accounts Payable							
c. Accounts Receivable		56,947.00	15,000.00	96,845.23			
14. Unused Grant Award Calculation (line 4 minus line 9)	14,444.91	0.00	0.00	0.00	216,859.00	258,715.00	55.60
15. If Carryover is allowed, enter line 14 amount here	14,444.91	0.00	0.00	0.00	216,859.00	258,715.00	55.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,130.09	56,947.00	15,000.00	116,508.00	322,176.21	213,070.00	15,070.40

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

Description	015	016	017	018	
FEDERAL PROGRAM NAME	TITLE III ENGLISH LEARNER	ESEA HOMELESS YOUTH	AMER RESCUE PLAN HOMELESS I	AMER RESCUE PLAN HOMELESS II	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	4203	5630	5632	5634	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carry over	119,254.00	77,149.85	21,783.86	52,947.26	19,529,330.01
2. a. Current Year Award	180,740.00				6,214,186.00
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	180,740.00	0.00	0.00	0.00	6,214,186.00
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	299,994.00	77,149.85	21,783.86	52,947.26	25,743,516.01
REVENUES					
5. Unearned Revenue Deferred from Prior Year			13,294.96		2,214,599.08
6. Cash Received in Current Year	272,151.00			42,652.26	9,823,243.93
7. Contributed Matching Funds	8,712.51				43,313.80
8. Total Available (sum lines 5, 6, & 7)	280,863.51	0.00	13,294.96	42,652.26	12,081,156.81
EXPENDITURES					
9. Donor-Authorized Expenditures	204,275.00	77,149.85	15,297.17	21,696.10	16,748,715.88
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	204,275.00	77,149.85	15,297.17	21,696.10	16,748,715.88
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	76,588.51	(77,149.85)	(2,002.21)	20,956.16	(4,667,559.07)

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

Description	015	016	017	018	
a. Unearned Revenue	76,588.51			20,956.16	462,632.33
b. Accounts Payable					0.00
c. Accounts Receivable		77,149.85	2,002.21		5,130,191.40
14. Unused Grant Award Calculation (line 4 minus line 9)	95,719.00	0.00	6,486.69	31,251.16	8,994,800.13
15. If Carryover is allowed, enter line 14 amount here	95,719.00	0.00	0.00	31,251.16	8,988,313.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	195,562.49	77,149.85	15,297.17	21,696.10	16,705,402.08

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	AFTER SCHL EDUCATION/SAFETY	PREKINDER PLANNING & IMPL	GOV CTE INITVE-CA PARTNER ACAD	CTE INCENTIVE GMT (CTEIG)	STRONG WORKFORCE PROGRAM	TOBACCO USE PRV ED	AGRIC CAREER TECH ED INCENTIVE
RESOURCE CODE	6010	6053	6385	6387	6388	6690	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8699	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	124,391.46	678,659.00		501,971.36		17,331.07	
2. a. Current Year Award	633,989.87			552,974.00	45,868.24	7,055.00	10,135.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	633,989.87	0.00	0.00	552,974.00	45,868.24	7,055.00	10,135.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	758,381.33	678,659.00	0.00	1,054,945.36	45,868.24	24,386.07	10,135.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	76,010.05	678,659.00	53,348.98	501,971.36		17,331.07	
6. Cash Received in Current Year	460,474.83			505,437.00	45,868.24	7,055.00	10,135.00
7. Contributed Matching Funds			(53,348.98)				
8. Total Available (sum lines 5, 6, & 7)	536,484.88	678,659.00	0.00	1,007,408.36	45,868.24	24,386.07	10,135.00
EXPENDITURES							
9. Donor-Authorized Expenditures	653,383.75	247,867.00		538,615.89	41,330.89		10,022.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	653,383.75	247,867.00	0.00	538,615.89	41,330.89	0.00	10,022.90
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(116,898.87)	430,792.00	0.00	468,792.47	4,537.35	24,386.07	112.10
a. Unearned Revenue		430,792.00		468,792.47	4,537.35	24,386.07	112.10
b. Accounts Payable							
c. Accounts Receivable	116,898.87						

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	104,997.58	430,792.00	0.00	516,329.47	4,537.35	24,386.07	112.10
15. If Carryover is allowed, enter line 14 amount here	104,997.58	430,792.00	0.00	516,329.47	4,537.35	24,386.07	112.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	653,383.75	247,867.00	53,348.98	538,615.89	41,330.89	0.00	10,022.90

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

Description	008	009	010	
STATE PROGRAM NAME	PARTNERSHIP ACADEMIES PROG	IN-PERSON INSTRUCTION	STRS ON- BEHALF	TOTAL
RESOURCE CODE	7220	7422	7690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over		500,650.00		1,823,002.89
2. a. Current Year Award			5,115,391.00	6,365,413.11
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	5,115,391.00	6,365,413.11
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	500,650.00	5,115,391.00	8,188,416.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year	142,957.57	500,650.00		1,970,928.03
6. Cash Received in Current Year			5,115,391.00	6,144,361.07
7. Contributed Matching Funds	(142,957.57)			(196,306.55)
8. Total Available (sum lines 5, 6, & 7)	0.00	500,650.00	5,115,391.00	7,918,982.55
EXPENDITURES				
9. Donor-Authorized Expenditures		500,650.00	5,115,391.00	7,107,261.43
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	500,650.00	5,115,391.00	7,107,261.43
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	811,721.12
a. Unearned Revenue				928,619.99
b. Accounts Payable				0.00
c. Accounts Receivable				116,898.87

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

Description	008	009	010	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,081,154.57
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	1,081,154.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	142,957.57	500,650.00	5,115,391.00	7,303,567.98

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

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Unearned Revenue	0.00	0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description	001	
FEDERAL PROGRAM NAME	SUPPLY CHAIN ASSISTANCE	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5466	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance	283,455.57	283,455.57
2. a. Current Year Award	253,295.17	253,295.17
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	253,295.17	253,295.17
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	536,750.74	536,750.74
REVENUES		
5. Cash Received in Current Year	253,295.17	253,295.17
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	253,295.17	253,295.17
EXPENDITURES		
10. Donor-Authorized Expenditures	174,849.74	174,849.74
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description	001	
(line 10 plus line 11)	174,849.74	174,849.74
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	361,901.00	361,901.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Lrn Opp Program (ELOP)	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS	RESTRICTED LOTTERY	CA COMM SCH PARTNERSHIP GRANT	CALWORKS	CAEP
RESOURCE CODE	2600	6230	6266	6300	6331	6371	6391
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	4,198,986.37	4,039.15	2,185,418.36	342,002.87	105,461.00	175,298.94	937,905.72
2. a. Current Year Award	5,068,147.00			951,786.76		81,909.00	1,263,719.24
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,068,147.00	0.00	0.00	951,786.76	0.00	81,909.00	1,263,719.24
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,267,133.37	4,039.15	2,185,418.36	1,293,789.63	105,461.00	257,207.94	2,201,624.96
REVENUES							
5. Cash Received in Current Year	5,068,147.00			668,740.76		81,909.00	1,263,719.24
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	283,046.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	283,046.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,068,147.00	0.00	0.00	951,786.76	0.00	81,909.00	1,263,719.24
EXPENDITURES							
10. Donor-Authorized Expenditures	4,105,000.91		190,887.00	207,687.30	105,461.00	52,908.79	1,240,805.58
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,105,000.91	0.00	190,887.00	207,687.30	105,461.00	52,908.79	1,240,805.58

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,162,132.46	4,039.15	1,994,531.36	1,086,102.33	0.00	204,299.15	960,819.38

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED MENTAL HEALTH	SPED EARLY INTERV PREK	ART MUSIC BLOCK GRANT	ART & MUSIC PROP 28	CNS KIT INFRA & TRAINING	SCHOOL FOOD BEST PRACTICES	LEARN COMMUNITIES SCH SUCCESS
RESOURCE CODE	6546	6547	6762	6770	7032	7033	7085
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	658,595.13	33,212.00	3,625,850.52		1,039,068.20		234,391.14
2. a. Current Year Award	661,251.00	560,479.00	111,017.48	1,445,132.00	34,282.00	246,981.86	276,930.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	661,251.00	560,479.00	111,017.48	1,445,132.00	34,282.00	246,981.86	276,930.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,319,846.13	593,691.00	3,736,868.00	1,445,132.00	1,073,350.20	246,981.86	511,321.14
REVENUES							
5. Cash Received in Current Year	661,251.00	560,479.00	111,017.48	1,445,132.00	34,282.00	246,981.86	276,930.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	661,251.00	560,479.00	111,017.48	1,445,132.00	34,282.00	246,981.86	276,930.00
EXPENDITURES							
10. Donor-Authorized Expenditures	578,980.74	593,691.00	568,753.00		440,041.43		511,321.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	578,980.74	593,691.00	568,753.00	0.00	440,041.43	0.00	511,321.14

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	740,865.39	0.00	3,168,115.00	1,445,132.00	633,308.77	246,981.86	0.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	CLASSIFIED SCH EMPL PROF DEV BG	COLLEGE & CAREER PATHWAYS	SB117 COVID-19 LEA RESP FUNDS	EQUITY MULTIPLIER (LCFF)	A-G ACCESS GRANT	A-G LEARNING LOSS MITIGATION	EXPANDED LEARNING OPPORT GRANT
RESOURCE CODE	7311	7339	7388	7399	7412	7413	7425
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	54,429.02		159,863.00		439,019.00	172,022.00	148,988.02
2. a. Current Year Award		90,000.00		411,571.00			
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	90,000.00	0.00	411,571.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	54,429.02	90,000.00	159,863.00	411,571.00	439,019.00	172,022.00	148,988.02
REVENUES							
5. Cash Received in Current Year		90,000.00		411,571.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	90,000.00	0.00	411,571.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,057.09	1,557.47			55,397.15		148,988.02
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	10,057.09	1,557.47	0.00	0.00	55,397.15	0.00	148,988.02

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

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	44,371.93	88,442.53	159,863.00	411,571.00	383,621.85	172,022.00	0.00

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

Description	022	023	024	
STATE PROGRAM NAME	EXPANDED LEARNING OPPORT GRT PARA	LEARNING RECOVERY BLOCK GRANT	ETHNIC STUDIES	TOTAL
RESOURCE CODE	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	506,261.19	10,918,587.71	75,728.00	26,015,127.34
2. a. Current Year Award		11,056.29		11,214,262.63
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	11,056.29	0.00	11,214,262.63
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	506,261.19	10,929,644.00	75,728.00	37,229,389.97
REVENUES				
5. Cash Received in Current Year		11,056.29		10,931,216.63
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	283,046.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	283,046.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	11,056.29	0.00	11,214,262.63
EXPENDITURES				
10. Donor-Authorized Expenditures	190,148.79	1,038,512.63	510.00	10,040,709.04
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	022	023	024	
(line 10 plus line 11)	190,148.79	1,038,512.63	510.00	10,040,709.04
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	316,112.40	9,891,131.37	75,218.00	27,188,680.93

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

Description	001	002	003	004	
LOCAL PROGRAM NAME	CHILD NUTRITION SCHL PROGRAMS	ONGOING & MAJOR MAINTENANCE	STUDENT ACTIVITY	OTHER RESTRICTED LOCAL	TOTAL
RESOURCE CODE	5310	8150	8210	9010	
REVENUE OBJECT			8699		
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	5,043,862.09	507,964.34	706,463.28	4,728,035.08	10,986,324.79
2. a. Current Year Award	6,433,702.04	4,403,565.38	1,102,598.66	4,954,761.84	16,894,627.92
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	6,433,702.04	4,403,565.38	1,102,598.66	4,954,761.84	16,894,627.92
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	11,477,564.13	4,911,529.72	1,809,061.94	9,682,796.92	27,880,952.71
REVENUES					
5. Cash Received in Current Year	5,541,055.19	4,402,044.38	1,102,598.66	4,006,994.75	15,052,692.98
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	892,646.85	1,521.00	0.00	947,767.09	1,841,934.94
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	892,646.85	1,521.00	0.00	947,767.09	1,841,934.94
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	6,433,702.04	4,403,565.38	1,102,598.66	4,954,761.84	16,894,627.92
EXPENDITURES					
10. Donor-Authorized Expenditures	4,634,330.93	3,981,695.60	1,116,462.90	3,369,542.72	13,102,032.15
11. Non Donor-Authorized					
Expenditures					0.00

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

Description	001	002	003	004	
12. Total Expenditures (line 10 plus line 11)	4,634,330.93	3,981,695.60	1,116,462.90	3,369,542.72	13,102,032.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	6,843,233.20	929,834.12	692,599.04	6,313,254.20	14,778,920.56

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,103,197.02	301	0.00	303	60,103,197.02	305	1,568,233.76	2,854,305.17	307	57,248,891.85	309
2000 - Classified Salaries	21,397,594.58	311	0.00	313	21,397,594.58	315	1,147,117.86	1,183,255.48	317	20,214,339.10	319
3000 - Employee Benefits	35,678,701.69	321	597,345.24	323	35,081,356.45	325	1,057,634.42	1,499,587.13	327	33,581,769.32	329
4000 - Books, Supplies Equip Replace. (6500)	5,411,726.59	331	126,203.04	333	5,285,523.55	335	470,333.23	1,233,792.81	337	4,051,730.74	339
5000 - Services . . . & 7300 - Indirect Costs	19,120,969.47	341	36,072.40	343	19,084,897.07	345	734,038.26	2,033,178.20	347	17,051,718.87	349
TOTAL					140,952,568.67	365			TOTAL	132,148,449.88	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	45,153,812.08	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,103,736.92	380
3. STRS.	3101 & 3102	12,173,277.76	382
4. PERS.	3201 & 3202	1,353,460.98	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,045,901.55	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,776,277.05	385
7. Unemployment Insurance.	3501 & 3502	24,046.21	390
8. Workers' Compensation Insurance.	3601 & 3602	640,269.70	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	38,435.72	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		70,309,217.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		12,851.09	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		70,309,217.97	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		53.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	53.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.80%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	132,148,449.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,378,672.10
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Resources without teachers' salaries were excluded: 3212, 3213, 3305, 3315, 4035, 4127, 5630, 5632, 5634, 6266, 6331, 6388, 6546, 6547, 6690, 6762, 6770, 7032, 7311, 7399, 7413, 7425	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,587,353.00	625,509.58	8,212,862.58		999,181.30	7,213,681.28	772,431.30
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	18,367,082.34	616,445.67	18,983,528.01		839,194.20	18,144,333.81	867,536.60
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	66,281,838.00	34,808,627.00	101,090,465.00			101,090,465.00	
Total/Net OPEB Liability	6,716,501.00	(332,017.00)	6,384,484.00			6,384,484.00	
Compensated Absences Payable	1,866,995.56		1,866,995.56		604,582.75	1,262,412.81	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	100,819,769.90	35,718,565.25	136,538,335.15	0.00	2,442,958.25	134,095,376.90	1,639,967.90
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	165,878,450.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,764,564.76
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,682,110.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,127,296.12
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,800,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	281.52
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	996,952.00

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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,606,639.67
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				140,507,245.83
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)				8,230.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,071.20

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.)	134,609,502.63	16,452.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	134,609,502.63	16,452.97
B. Required effort (Line A.2 times 90%)	121,148,552.37	14,807.67
C. Current year expenditures (Line I.E and Line II.B)	140,507,245.83	17,071.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	64,580,298.86		64,580,298.86			68,459,379.09
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,132.90		8,132.90			8,255.07
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	8,255.07		8,255.07	8,217.84		8,217.84
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)			8,255.07			8,217.84
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	71,578.74		71,578.74	71,579.00		71,579.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	19,059,830.42		19,059,830.42	19,068,998.00		19,068,998.00
5. Unsecured Roll Taxes (Object 8042)	652,936.83		652,936.83	651,670.00		651,670.00
6. Prior Years' Taxes (Object 8043)	108,254.86		108,254.86	37,981.00		37,981.00
7. Supplemental Taxes (Object 8044)	2,341,453.49		2,341,453.49	2,308,536.00		2,308,536.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,219,536.46		6,219,536.46	6,157,420.00		6,157,420.00

	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)	1,388.70		1,388.70	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,773,909.65		1,773,909.65	1,493,901.00		1,493,901.00
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)	30,228,889.15	0.00	30,228,889.15	29,790,085.00	0.00	29,790,085.00
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)	30,228,889.15	0.00	30,228,889.15	29,790,085.00	0.00	29,790,085.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,406,100.21			1,669,869.63
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,400,000.00		4,400,000.00	4,700,000.00		4,700,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,400,000.00	0.00	5,806,100.21	4,700,000.00	0.00	6,369,869.63
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	91,354,391.00		91,354,391.00	89,934,503.00		89,934,503.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	155,188.42		155,188.42	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	91,509,579.42	0.00	91,509,579.42	89,934,503.00	0.00	89,934,503.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	175,428,292.77		175,428,292.77	151,932,069.70		151,932,069.70
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,239,407.41		2,239,407.41	500,000.00		500,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			64,580,298.86			68,459,379.09
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0150			0.9955
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			68,459,379.09			70,618,389.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,228,889.15			29,790,085.00
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)			990,608.40			986,140.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			44,036,590.15			47,198,174.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			44,036,590.15			47,198,174.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			960,284.86			254,200.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,189,174.01			30,044,285.64
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)			43,076,305.29			46,943,973.36
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,189,174.01			
b. State Subventions (Line D8)			43,076,305.29			
c. Less: Excluded Appropriations (Line C23)			5,806,100.21			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			68,459,379.09			
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)			68,459,379.09			70,618,389.37
12. Appropriations Subject to the Limit (Line D9d)			68,459,379.09			

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) 5,524,891.55
- 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) 111,057,256.50

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) 4.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,648,432.05
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,333,902.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,719.63
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)	654,799.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,690,853.26
9. Carry-Forward Adjustment (Part IV, Line F)	715,709.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,406,563.22
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	78,884,044.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,910,650.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,435,454.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,064,173.66
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	887,565.96
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)	119,382.85
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)	107,832.45
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)	12,520,233.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,116,462.90
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,535,241.61
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)	2,643,920.40
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)	131,224,962.56
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)	6.62%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.17%

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)	8,690,853.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(416,585.45)
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 (5.76%) times Part III, Line B19); zero if negative	715,709.96
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.76%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	715,709.96
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)	715,709.96

Approved indirect cost rate: 5.76%
Highest rate used in any program: 5.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,612,727.58	150,423.67	5.76%
01	3010	2,542,456.80	146,168.11	5.75%
01	3182	338,805.15	19,513.85	5.76%
01	3213	1,156,259.08	66,600.49	5.76%
01	3386	14,183.06	816.94	5.76%
01	3550	110,961.00	5,547.00	5.00%
01	4035	306,273.88	17,641.12	5.76%
01	4127	197,700.78	11,388.31	5.76%
01	4201	12,474.14	718.51	5.76%
01	4203	193,149.91	11,125.09	5.76%
01	5630	72,948.04	4,201.81	5.76%
01	5632	14,464.04	833.13	5.76%
01	5634	20,514.47	1,181.63	5.76%
01	5810	14,987.63	861.25	5.75%
01	6010	86,012.17	4,300.60	5.00%
01	6053	234,368.19	13,498.81	5.76%
01	6266	180,490.95	10,396.05	5.76%
01	6331	50,265.70	2,895.30	5.76%
01	6387	504,685.29	27,486.64	5.45%
01	6762	537,777.06	30,975.94	5.76%
01	7085	455,092.67	22,708.14	4.99%
01	7311	9,509.35	547.74	5.76%
01	7339	1,472.65	84.82	5.76%
01	7412	52,380.06	3,017.09	5.76%
01	7422	472,759.39	27,190.61	5.75%
01	7435	821,453.47	47,317.24	5.76%
01	7810	483.34	26.66	5.52%
01	9010	1,176,832.29	9,507.77	0.81%
11	6371	50,027.22	2,881.57	5.76%
11	6391	1,181,824.57	58,981.01	4.99%
11	9010	74,291.85	3,714.59	5.00%
13	5310	2,643,920.39	133,782.37	5.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	198,859.91		342,002.87	540,862.78
2. State Lottery Revenue	8560	1,813,271.63		951,786.76	2,765,058.39
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,012,131.54	0.00	1,293,789.63	3,305,921.17
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,212,140.75		0.00	1,212,140.75
2. Classified Salaries	2000-2999	11,056.88		0.00	11,056.88
3. Employee Benefits	3000-3999	433,305.01		0.00	433,305.01
4. Books and Supplies	4000-4999	0.00		207,687.30	207,687.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	11,521.52			11,521.52
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,668,024.16	0.00	207,687.30	1,875,711.46
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	344,107.38	0.00	1,086,102.33	1,430,209.71
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	68,185,483.16	32,265,319.22	100,450,802.38	6,712,760.51		107,163,562.89
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,354,299.17	620,050.99	2,974,350.16	198,764.97		3,173,115.13
3300	Independent Study Centers	609,727.27	310,025.49	919,752.76	61,463.72		981,216.48
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,178,678.56	371,439.68	1,550,118.24	103,588.74		1,653,706.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,182,345.66	889,602.18	3,071,947.84	205,287.06		3,277,234.90
4110	Regular Education, Adult	42.00	383,630.74	383,672.74	25,639.45		409,312.19
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	11,011.50	0.00	11,011.50	735.86		11,747.36
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	22,295,390.81	1,704,054.77	23,999,445.58	1,603,795.36		25,603,240.94
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	281.52	0.00	281.52	18.81		300.33
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					397,673.20	397,673.20
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					8,962,632.98	8,962,632.98
----	Other Outgo					14,029,047.12	14,029,047.12
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	415,019.32		415,019.32
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(199,359.54)		(199,359.54)
----	Total General Fund and Charter Schools Funds Expenditures	96,817,259.65	36,544,123.07	133,361,382.72	9,127,714.26	23,389,353.30	165,878,450.28

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	63,097,616.36	1,557,438.06	28,594.84	5,754.32	1,202,923.28	0.00	2,105,488.41			187,667.89	0.00	68,185,483.16
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,315,819.64	1.00	2,500.00	312,869.15	429,564.74	0.00	0.00			293,544.64	0.00	2,354,299.17
3300	Independent Study Centers	593,174.20	0.00	0.00	2,017.85	14,535.22	0.00	0.00			0.00	0.00	609,727.27
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	644,459.08	0.00	0.00	258,351.03	211,122.58	0.00	0.00			64,745.87	0.00	1,178,678.56
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,866,109.77	79,249.22	0.00	0.00	236,986.67	0.00	0.00			0.00	0.00	2,182,345.66
4110	Regular Education, Adult	0.00	0.00	0.00	42.00	0.00	0.00	0.00			0.00	0.00	42.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	9,356.27	0.00	1,649.23	0.00	6.00	0.00	0.00			0.00	0.00	11,011.50
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	17,188,409.89	1,232,267.37	0.00	31,287.13	2,628,245.15	1,215,181.27	0.00			0.00	0.00	22,295,390.81
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	281.52	0.00	0.00	0.00	0.00	0.00	0.00	281.52
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		84,714,945.21	2,868,955.65	32,744.07	610,321.48	4,723,665.16	1,215,181.27	2,105,488.41	0.00	0.00	545,958.40	0.00	96,817,259.85

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	20,051,358.53	11,841,768.27	372,192.42	32,265,319.22
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	390,113.74	229,937.25	0.00	620,050.99
3300	Independent Study Centers	195,056.87	114,968.62	0.00	310,025.49
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	227,728.90	143,710.78	0.00	371,439.68
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	544,696.31	344,905.87	0.00	889,602.18
4110	Regular Education, Adult	239,919.96	143,710.78	0.00	383,630.74
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)	862,151.37	517,358.81	324,544.59	1,704,054.77
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		22,511,025.68	13,336,360.38	696,737.01	36,544,123.07

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	887,565.96
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	53,719.63
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,833,772.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,552,015.68
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,327,073.80
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	96,817,259.65
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,544,123.07
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	133,361,382.72
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,535,241.61
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,675,172.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,210,414.35
D.	Total Direct Charged and Allocated Costs (B3 + C5)	139,571,797.07
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.68%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	397,673.20				397,673.20
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			8,962,632.98		8,962,632.98
Other Outgo (Objects 1000 - 7999)				14,029,047.12	14,029,047.12
Total Other Costs	397,673.20	0.00	8,962,632.98	14,029,047.12	23,389,353.30

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,822,954.13	2,125,518.86	8,513,256.42	10,049,296.25	13,336,360.38	0.00	696,737.01
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	411.19	411.19	411.19	411.19	412.00	412.00	414.00
3100 Alternative Schools							
3200 Continuation Schools	8.00	8.00	8.00	8.00	8.00	8.00	
3300 Independent Study Centers	4.00	4.00	4.00	4.00	4.00	4.00	
3400 Opportunity Schools							
3550 Community Day Schools	4.67	4.67	4.67	4.67	5.00	5.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	11.17	11.17	11.17	11.17	12.00	12.00	
4110 Regular Education, Adult	4.92	4.92	4.92	4.92	5.00	5.00	
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)	17.68	17.68	17.68	17.68	18.00	18.00	361.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	461.63	461.63	461.63	461.63	464.00	464.00	775.00

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Santa Barbara County (AR)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Goleta Union Elementary (AR00)			0.0%
Hope Elementary (AR03)			0.0%
Orcutt Union Elementary (AR04)			0.0%
Santa Maria-Bonita Elementary (AR07)			0.0%
Santa Maria Joint Union High (AR08)			0.0%
Carpinteria Unified (AR09)			0.0%
Lompoc Unified (AR10)			0.0%
Santa Barbara County Office of Education (AR11)			0.0%
Ballard Elementary (AR12)			0.0%
Blochman Union Elementary (AR13)			0.0%
Buellton Union Elementary (AR14)			0.0%
Cold Spring Elementary (AR16)			0.0%
College Elementary (AR17)			0.0%
Guadalupe Union Elementary (AR18)			0.0%
Los Olivos Elementary (AR20)			0.0%
Montecito Union Elementary (AR21)			0.0%
Santa Ynez Valley Union High (AR22)			0.0%
Solvang Elementary (AR23)			0.0%
Vista Del Mar Union Elementary (AR24)			0.0%
Cuyama Joint Unified (AR25)			0.0%
Santa Barbara Unified (AR27)			0.0%
Santa Barbara County SELPA JPA (AR99)			0.0%
Family Partnership Charter (ARA01)			0.0%
Santa Barbara Charter (ARA02)			0.0%
Manzanita Public Charter (ARA03)			0.0%
Adelante Charter (ARA04)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name:			

Description	2023-24 Actual	2024-25 Budget	% Diff.
Title: _____ Phone: _____			

Unaudited Actuals
2023-24
General Fund
Special Education Revenue
Allocations
Setup

Current LEA:	42-69229-0000000 Lompoc Unified	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	4,875.11	0.00	0.00	(199,359.54)				
Other Sources/Uses Detail					1,185,178.00	3,800,000.00		
Fund Reconciliation							1,350,243.59	3,803,097.47
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,803.22	0.00	65,577.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	31,283.22
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(12,199.21)	133,782.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,097.47	133,782.37
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,800,000.00	1,185,178.00		
Fund Reconciliation							3,800,000.00	1,185,178.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	2,520.88	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	12,199.21	(12,199.21)	199,359.54	(199,359.54)	4,985,178.00	4,985,178.00	5,153,341.06	5,153,341.06

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									1,580.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	330,107.04	0.00	0.00	0.00	0.00	8,294,765.31		8,624,872.35	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,872,497.64		3,872,497.64	
3000-3999	Employee Benefits	137,143.22	0.00	0.00	0.00	10.00	5,393,282.18		5,530,435.40	
4000-4999	Books and Supplies	7,705.39	0.00	0.00	0.00	0.00	130,207.10		137,912.49	
5000-5999	Services and Other Operating Expenditures	41,674.07	0.00	0.00	0.00	0.00	4,087,998.86		4,129,672.93	
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	516,629.72	0.00	0.00	0.00	10.00	21,778,751.09	0.00	22,295,390.81	
7310	Transfers of Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00		816.94	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	1,704,054.72								1,704,054.72
	Total Indirect Costs and PCR Allocations	1,704,871.66	0.00	0.00	0.00	0.00	0.00	0.00	1,704,871.66	
	TOTAL COSTS	2,221,501.38	0.00	0.00	0.00	10.00	21,778,751.09	0.00	24,000,262.47	
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	902,532.20		902,532.20	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	994,281.32		994,281.32	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	842,543.93		842,543.93	
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	9,944.18	0.00	0.00	0.00	0.00	416,439.95		426,384.13	
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	9,944.18	0.00	0.00	0.00	0.00	3,155,797.40	0.00	3,165,741.58	
7310	Transfers of Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00		816.94	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00	0.00	816.94	
	TOTAL BEFORE OBJECT 8980	10,761.12	0.00	0.00	0.00	0.00	3,155,797.40	0.00	3,166,558.52	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,166,558.52
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	330,107.04	0.00	0.00	0.00	0.00	7,392,233.11		7,722,340.15	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,878,216.32		2,878,216.32
3000-3999	Employee Benefits	137,143.22	0.00	0.00	0.00	10.00	4,550,738.25		4,687,891.47
4000-4999	Books and Supplies	7,705.39	0.00	0.00	0.00	0.00	130,207.10		137,912.49
5000-5999	Services and Other Operating Expenditures	31,729.89	0.00	0.00	0.00	0.00	3,671,558.91		3,703,288.80
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	506,685.54	0.00	0.00	0.00	10.00	18,622,953.69	0.00	19,129,649.23
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
PCRA	Program Cost Report Allocations	1,704,054.72							1,704,054.72
	Total Indirect Costs and PCR Allocations	1,704,054.72	0.00	0.00	0.00	0.00	0.00	0.00	1,704,054.72
	TOTAL BEFORE OBJECT 8980	2,210,740.26	0.00	0.00	0.00	10.00	18,622,953.69	0.00	20,833,703.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								20,833,703.95
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	125,408.89	0.00	0.00	0.00	0.00	550,639.91		676,048.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	759,739.37		759,739.37
3000-3999	Employee Benefits	38,216.87	0.00	0.00	0.00	0.00	532,363.18		570,580.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	45,244.50		45,244.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	136,974.69		136,974.69
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	163,625.76	0.00	0.00	0.00	0.00	2,024,961.65	0.00	2,188,587.41
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	163,625.76	0.00	0.00	0.00	0.00	2,024,961.65	0.00	2,188,587.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								14,907,677.10
	TOTAL COSTS								17,096,264.51

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	21,458,108.76	15,215,297.04
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	21,458,108.76	15,215,297.04
C. Unduplicated Pupil Count 1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet _____ _____ _____	1,469.00	
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)	1,469.00	

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

SELPA: Santa Barbara County (AR)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshst.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

SELPA: **Santa Barbara County (AR)**

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

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

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

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

<p>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:</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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SECTION 3

Column A Column B Column C

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

SELPA: Santa Barbara County (AR)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	24,000,262.47		
b. Less: Expenditures paid from federal sources	3,166,558.52		
c. Expenditures paid from state and local sources	20,833,703.95	21,458,108.76	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,458,108.76	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>20,833,703.95</u>	<u>21,458,108.76</u>	<u>(624,404.81)</u>

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

	Actual FY 2023-24	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	24,000,262.47		
b. Less: Expenditures paid from federal sources	3,166,558.52		
c. Expenditures paid from state and local sources	20,833,703.95	18,670,785.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,670,785.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>20,833,703.95</u>	<u>18,670,785.34</u>	
d. Special education unduplicated pupil count	1,580.00	1,191.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>13,185.89</u>	<u>15,676.56</u>	<u>(2,490.67)</u>

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

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

SELPA: Santa Barbara County (AR)

	FY 2023-24	2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	17,096,264.51	15,215,357.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>15,215,357.04</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>17,096,264.51</u>	<u>15,215,357.04</u>	<u>1,880,907.47</u>

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

	Actual FY 2023-24	Comparison Year 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	17,096,264.51	15,215,357.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>15,215,357.04</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>17,096,264.51</u>	<u>15,215,357.04</u>	
b. Special education unduplicated pupil count	1,580.00	1,469.00	
c. Per capita local expenditures(B2a/ B2b)	<u>10,820.42</u>	<u>10,357.63</u>	<u>462.79</u>

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.

Angelica Hernandez

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Title

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Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Vista Del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Vista Del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,580.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	391,545.70	0.00	0.00	0.00	0.00	8,738,723.41		9,130,269.11
2000-2999	Classified Salaries	2,836.66	0.00	0.00	0.00	0.00	4,480,222.43		4,483,059.09
3000-3999	Employee Benefits	153,964.04	0.00	0.00	0.00	96.45	5,627,983.01		5,782,043.50
4000-4999	Books and Supplies	8,750.00	0.00	0.00	0.00	9,762.00	276,415.45		294,927.45
5000-5999	Services and Other Operating Expenditures	15,075.00	0.00	0.00	0.00	0.00	2,942,137.72		2,957,212.72
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	572,171.40	0.00	0.00	0.00	9,858.45	22,065,482.02	0.00	22,647,511.87
7310	Transfers of Indirect Costs	5,628.00	0.00	0.00	0.00	0.00	0.00		5,628.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,628.00	0.00	0.00	0.00	0.00	0.00	0.00	5,628.00
	TOTAL COSTS	577,799.40	0.00	0.00	0.00	9,858.45	22,065,482.02	0.00	22,653,139.87
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	391,545.70	0.00	0.00	0.00	0.00	8,738,417.43		9,129,963.13
2000-2999	Classified Salaries	2,836.66	0.00	0.00	0.00	0.00	3,258,159.88		3,260,996.54
3000-3999	Employee Benefits	153,964.04	0.00	0.00	0.00	96.45	5,009,600.16		5,163,660.65
4000-4999	Books and Supplies	8,750.00	0.00	0.00	0.00	0.00	178,179.45		186,929.45
5000-5999	Services and Other Operating Expenditures	15,075.00	0.00	0.00	0.00	0.00	2,942,137.72		2,957,212.72
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	572,171.40	0.00	0.00	0.00	96.45	20,126,494.64	0.00	20,698,762.49
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	572,171.40	0.00	0.00	0.00	96.45	20,126,494.64	0.00	20,698,762.49
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								20,698,762.49
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	119,131.87	0.00	0.00	0.00	0.00	565,254.80		684,386.67	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	989,335.79		989,335.79	
3000-3999	Employee Benefits	37,917.64	0.00	0.00	0.00	0.00	720,013.56		757,931.20	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	41,362.45		41,362.45	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	84,602.96		84,602.96	
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	157,049.51	0.00	0.00	0.00	0.00	2,400,569.56	0.00	2,557,619.07	
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	0.00	
	TOTAL BEFORE OBJECT 8980	157,049.51	0.00	0.00	0.00	0.00	2,400,569.56	0.00	2,557,619.07	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									19,820,022.90
	TOTAL COSTS									22,377,641.97

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,580.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	330,107.04	0.00	0.00	0.00	0.00	8,294,765.31	0.00		8,624,872.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,872,497.64	0.00		3,872,497.64
3000-3999	Employee Benefits	137,143.22	0.00	0.00	0.00	10.00	5,393,282.18	0.00		5,530,435.40
4000-4999	Books and Supplies	7,705.39	0.00	0.00	0.00	0.00	130,207.10	0.00		137,912.49
5000-5999	Services and Other Operating Expenditures	41,674.07	0.00	0.00	0.00	0.00	4,087,998.86	0.00		4,129,672.93
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	516,629.72	0.00	0.00	0.00	10.00	21,778,751.09	0.00	0.00	22,295,390.81
7310	Transfers of Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00	0.00		816.94
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)	1,704,054.72								1,704,054.72
	Total Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.94
	TOTAL COSTS	517,446.66	0.00	0.00	0.00	10.00	21,778,751.09	0.00	0.00	22,296,207.75
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	902,532.20	0.00		902,532.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	994,281.32	0.00		994,281.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	842,543.93	0.00		842,543.93
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	9,944.18	0.00	0.00	0.00	0.00	416,439.95	0.00		426,384.13
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	9,944.18	0.00	0.00	0.00	0.00	3,155,797.40	0.00	0.00	3,165,741.58
7310	Transfers of Indirect Costs	816.94	0.00	0.00	0.00	0.00	0.00	0.00		816.94
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	816.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.94
	TOTAL BEFORE OBJECT 8980	10,761.12	0.00	0.00	0.00	0.00	3,155,797.40	0.00	0.00	3,166,558.52
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,166,558.52

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	330,107.04	0.00	0.00	0.00	0.00	7,392,233.11	0.00		7,722,340.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,878,216.32	0.00		2,878,216.32
3000-3999	Employee Benefits	137,143.22	0.00	0.00	0.00	10.00	4,550,738.25	0.00		4,687,891.47
4000-4999	Books and Supplies	7,705.39	0.00	0.00	0.00	0.00	130,207.10	0.00		137,912.49
5000-5999	Services and Other Operating Expenditures	31,729.89	0.00	0.00	0.00	0.00	3,671,558.91	0.00		3,703,288.80
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	506,685.54	0.00	0.00	0.00	10.00	18,622,953.69	0.00	0.00	19,129,649.23
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)	1,704,054.72								1,704,054.72
	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	506,685.54	0.00	0.00	0.00	10.00	18,622,953.69	0.00	0.00	19,129,649.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									19,129,649.23
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	125,408.89	0.00	0.00	0.00	0.00	550,639.91	0.00		676,048.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	759,739.37	0.00		759,739.37
3000-3999	Employee Benefits	38,216.87	0.00	0.00	0.00	0.00	532,363.18	0.00		570,580.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	45,244.50	0.00		45,244.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	136,974.69	0.00		136,974.69
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	163,625.76	0.00	0.00	0.00	0.00	2,024,961.65	0.00	0.00	2,188,587.41
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	163,625.76	0.00	0.00	0.00	0.00	2,024,961.65	0.00	0.00	2,188,587.41

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,907,677.10
	TOTAL COSTS									17,096,264.51

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

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

SELPA: Santa Barbara County (AR)

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

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

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

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).		<u>0.00 (e)</u>	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>		

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

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

SELPA: Santa Barbara County (AR)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	22,653,139.87		
b. Less: Expenditures paid from federal sources	1,954,377.38		
c. Expenditures paid from state and local sources	20,698,762.49	21,458,108.76	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,563,097.86)	
Comparison year's expenditures, adjusted for MOE calculation		19,895,010.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	20,698,762.49	19,895,010.90	803,751.59
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2024-25	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	22,653,139.87		
b. Less: Expenditures paid from federal sources	1,954,377.38		
c. Expenditures paid from state and local sources	20,698,762.49	18,670,785.34	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(5,549,903.73)	
Comparison year's expenditures, adjusted for MOE calculation		13,120,881.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	20,698,762.49	13,120,881.61	
d. Special education unduplicated pupil count	1,580.00	1,191.00	
e. Per capita state and local expenditures (A2c/A2d)	13,100.48	11,016.69	2,083.79
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.			

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

SELPA: Santa Barbara County (AR)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	2023-24	
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	22,377,641.97	17,096,264.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,096,264.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,377,641.97	17,096,264.51	5,281,377.46
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	2023-24	
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	22,377,641.97	17,096,264.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,096,264.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,377,641.97	17,096,264.51	
b. Special education unduplicated pupil count	1,580.00	1,580.00	
c. Per capita local expenditures (B2a/B2b)	14,163.06	10,820.42	3,342.64
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.			

Angelica Hernandez

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SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Vista Del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Vista Del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					
					0.00

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