

Fresno Unified School District  
Board Agenda Item

BOARD MEETING DATE: September 11, 2024

**AGENDA ITEM B-21**

ACTION REQUESTED: DISCUSS AND APPROVE

PRIORITY GOAL: Achieving Operational Excellence

TITLE AND SUBJECT: Approve the 2023/24 Unaudited Actual Financial Report, 2023/24 Year-End Budget Revision and 2024/25 Gann Limit

ITEM DESCRIPTION: Staff will present, and the Board of Education will discuss and approve the following three items: the 2023/24 Unaudited Actual Financial Report, the 2023/24 Year-End Budget Revision, and the 2024/25 Gann Limit Resolution.

- 1) The 2023/24 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2024. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2023/24 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2024/25 Gann Limit Resolution No. 25-13 for adoption of the district's Gann Appropriation Limit for fiscal years 2023/24 and 2024/25. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

FINANCIAL SUMMARY: The 2023/24 year-end actuals reflect the district's reserve at \$148.1 million, which is above the state minimum required level of 2%.

PREPARED BY: Kim Kelstrom

DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457- 6226

CABINET APPROVAL: Chief Financial Officer, Patrick Jensen

INTERIM SUPERINTENDENT APPROVAL:



The following describes differences from the estimated actuals to the unaudited actuals:

**Local Control Funding Formula**

The Local Control Funding Formula (LCFF) decreased from the estimated actuals due to a prior year adjustment of \$600,000 due to correction to 3-year average.

**State Revenue**

State revenues increased by approximately \$4.4 million due to an increase in one-time lottery funding reported by the California Department of Education (CDE) on July 12, 2024 of \$3.1 million and additional transportation revenue of \$1.3 million due to final calculation.

**Local Revenue**

Local revenue increased by approximately \$2.5 million mainly due to the following:

- Recognize increased Medi-Cal Administrative Activity (MAA) reimbursements received for prior years of \$600,000
- Recognized decrease in other local revenue of \$600,000 based on actuals
- Recognize increased interest income of \$4.5 million mainly due to increased cash balances from grants
- Recognize GASB Statement 31 which requires government agencies to recover the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (3.03%) as of June 30, 2024. This is a change in the unrealized loss from June 30, 2023 of (4.54%). As a result, the district recognized a decrease in the fair value adjustments of \$9.5 million for the General Fund and \$7.1 million for all other funds. The estimated actuals anticipated \$11.5 million for a decrease of \$2.0 million

**Expenditures and Contributions – Unrestricted General Fund**

Carryover for one-time projects increased from estimated actuals included with the 2024/25 Adopted Budget by approximately \$6.5 million. These projects include items such as the Design Science facility project, Lawson upgrade, Education Center remodel, and school site and department carryover. The amounts are included in the assigned fund balance to be fully appropriated in the 2024/25 Budget (Budget Revision No 1).

Actual expenditures and contributions were lower than estimated actuals by approximately \$30.5 million. The primary contributing factors are as follows:

- Utilities savings – \$2.0 million
- School site and department expenditures more than anticipated – \$4.0 million

- One-time savings of federal recovery savings mainly due to lower facility projects anticipated as shown below – \$24.5 million (\$29.5 million total with \$5.0 million supporting Title I and Title II)
  - Title I support of Social Workers – \$3.0 million
  - Title II support of one buy-back day – \$2.0 million
  - Special Education teacher and paraeducator substitutes – \$5.0 million
  - General Fund support of Social Workers, Child Welfare Assistants, Noon Time Assistants, Home and Hospital, Custodial support, and student laptops – \$20.5 million

### **Education Protection Account**

As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2023/24. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

On June 21, 2023, the Board approved the estimated EPA funds to be 45% of the LCFF funds; this equates to \$208.7 million, with all funds planned to be used to support teacher salary and benefit costs. On June 19, 2024, the California Department of Education recalculated the 2023/24 EPA to be 21.99% of the LCFF. The total EPA amount for 2023/24 is \$101.9 million; all funds will be used to support teacher salary and benefit costs.

### **Board of Education Designated Funds**

At the June 20, 2024 Board of Education meeting, 2023/24 one-time expenditures, carryover of one-time funds, and committed funds were approved totaling \$156.6 million. These items have increased to approximately \$201.1 million and includes an increase of \$44.5 million to Pandemic Learning Recovery from federal recovery savings, future textbook adoption, technology infrastructure support, and site and department carryover as follows:

#### **Assigned Fund Balance**

- |   |                |
|---|----------------|
| • Education Center Remodel                        | \$ 6.0 million |
| • School Site and Department Allocation Carryover | \$ 2.8 million |
| • Information Technology Infrastructure           | \$ 2.8 million |
| • Lawson Software Upgrade                         | \$ 2.5 million |
| • Design Science Facility Carryover               | \$ 0.9 million |

#### **Committed Fund Balance**

- |                              |                 |
|------------------------------|-----------------|
| • Future Textbook Adoption   | \$ 39.2 million |
| • Pandemic Learning Recovery | \$146.9 million |

**Unrestricted Contributions Toward Restricted Programs**

Below is a list of the district’s unrestricted contributions to the following programs in 2023/24:

| <u>Restricted Program</u>           | <u>General Fund Contribution</u> |
|-------------------------------------|----------------------------------|
| Special Education                   | \$ 97.4 million                  |
| Ongoing & Major Maintenance Account | \$ 37.9 million                  |
| <b>Total</b>                        | <b>\$135.3 million</b>           |

**Restricted General Fund**

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$252.0 million as reflected in the chart below:

| <u>Restricted Entitlement Funds</u>                               | <u>Ending Balance 2023/24</u> |
|---|-------------------------------|
| Learning Emergency Block Grant                                    | \$ 88.7 million               |
| Expanded Learning Opportunities Program                           | \$ 54.0 million               |
| Arts, Music and Instructional Materials Discretionary Block Grant | \$ 37.7 million               |
| Literacy Coaches and Reading Specialist Grant Program             | \$ 18.8 million               |
| Educator Effectiveness  | \$ 12.3 million               |
| LCFF Equity Multiplier  | \$ 11.3 million               |
| Arts and Music in Schools (Proposition 98)                        | \$ 11.1 million               |
| Lottery – Restricted  | \$ 8.8 million                |
| Kitchen Infrastructure and Training                               | \$ 5.1 million                |
| A-G learning Loss Mitigation Grant                                | \$ 1.0 million                |
| Restricted Routine Maintenance                                    | \$ 0.9 million                |
| Dual Enrollment Opportunities                                     | \$ 0.8 million                |
| A-G Access Success Grant  | \$ 0.6 million                |
| Special Education – Early Intervention Preschool Grant            | \$ 0.4 million                |
| Community School Partnership – Implementation Grant               | \$ 0.3 million                |
| Learning Communities for School Success Program                   | \$ 0.1 million                |
| Classified School Employee Professional Development               | \$ 0.1 million                |
| <b>Total</b>  | <b>\$252.0 million</b>        |

**Recovery Funds**

In 2023/24, federal and state recovery funds supported mitigation of learning loss totaling approximately \$205.1 million as outlined below:

|   |                        |
|---|------------------------|
| Expanded Learning Opportunities                   | \$ 14.0 million        |
| Targeted Student Supports                         | \$ 12.4 million        |
| Training and Resource Supports                    | \$ 12.2 million        |
| Health, Social-Emotional & Mental Health Supports | \$ 30.2 million        |
| Facility and Technology Enhancements              | \$ 100.6 million       |
| Pandemic Learning and Recovery Commitment         | \$ 32.5 million        |
| Indirect Cost                                     | \$ 3.2 million         |
| <b>Total</b>                                      | <b>\$205.1 million</b> |

The 2024/25 Adopted Budget assumed all federal and state recovery funds supported to be spent by June 30, 2024, however facility ventilation and support space projects are in process; the remaining \$54.8 million has been obligated in 2024/25 and planned

2023/24 Unaudited Actual and Year-End Budget Revision and 2024/25 Gann Limit

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to be expended by January 31, 2025. The 2024/25 adjusted allocation includes carryover of \$54.8 million and will be recognized in Budget Revision No. 1.

**Reserve Levels**

As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2024/25:

| Reserve Type                          | Recommended              |          | Change   | 6/30/24  | 6/30/25                  |
|---------------------------------------|--------------------------|----------|----------|----------|--------------------------|
|                                       | Level                    | 7/1/23   |          |          |                          |
| Unrestricted General Fund             | \$ 148.13 <sup>(2)</sup> | \$132.95 | \$ 15.18 | \$148.13 | \$136.66 <sup>(6)</sup>  |
| Workers' Compensation                 | \$ 33.75 <sup>(3)</sup>  | \$ 32.10 | \$ 1.65  | \$ 33.75 | \$ 33.75 <sup>(3)</sup>  |
| General Liability                     | \$ 5.43 <sup>(3)</sup>   | \$ 5.17  | \$ 0.26  | \$ 5.43  | \$ 5.43 <sup>(3)</sup>   |
| Health Fund IBNP <sup>(1)</sup>       | \$ 28.41 <sup>(3)</sup>  | \$ 25.05 | \$ 3.36  | \$ 28.41 | \$ 29.62 <sup>(3)</sup>  |
| Other Post-Employment Benefits (OPEB) | \$ 799.82 <sup>(3)</sup> | \$ 69.77 | \$ 9.39  | \$ 79.16 | \$ 84.51 <sup>(5)</sup>  |
| Health Fund Unencumbered              | \$ 35.04 <sup>(4)</sup>  | \$ 99.51 | \$ 17.25 | \$116.76 | \$ 131.22 <sup>(4)</sup> |

<sup>(1)</sup> IBNP is an acronym for "Incurred But Not Paid" claims.

<sup>(2)</sup> Represents the 2023/24 reserve level for economic uncertainties presented to the Board in June 2024.

<sup>(3)</sup> Recommended level is provided by actuarial study.

<sup>(4)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant.

<sup>(5)</sup> Reserve levels incorporate the same factors as presented to the Board in June 2024 utilizing 2023/24 actuals.

<sup>(6)</sup> Reserve levels in the Unrestricted General Fund adjusted for the 2023/24 Adopted Budget.

**Other Funds Ending Balances for 2023/24**

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

| Other Funds                         | Audited                        |                 | Ending Fund Balance 2023/24 |
|-------------------------------------|--------------------------------|-----------------|-----------------------------|
|                                     | Beginning Fund Balance 2023/24 | Net Change      |                             |
| Associated Student Body             | \$ 2,707,575                   | \$ 234,478      | \$ 2,942,053                |
| Adult Education                     | \$ 1,403,889                   | (\$ 173,179 )   | \$ 1,230,710                |
| Child Development                   | \$ 713,448                     | (\$ 618,093)    | \$ 95,355                   |
| Cafeteria                           | \$ 20,535,162                  | \$ 10,217,531   | \$ 30,752,693               |
| Deferred Maintenance                | \$ -                           | \$ -            | \$ -                        |
| County School Facilities            | \$ 50,117,062                  | (\$ 23,794,934) | \$ 26,322,128               |
| Adult Education Building            | \$ 1,909,100                   | (\$ 83,496)     | \$ 1,825,604                |
| Measure X Series D                  | \$ 18,763,212                  | (\$ 18,763,212) | \$ -                        |
| Measure M Series A                  | \$ 3,514,755                   | (\$ 3,514,755)  | \$ -                        |
| Measure M Series B                  | \$121,642,213                  | (\$ 10,327,702) | \$ 111,314,511              |
| Capital Facilities (Developer Fees) | \$ 3,422,208                   | \$ 1,531,883    | \$ 4,954,091                |
| Special Reserve                     | \$ 2,751,661                   | (\$ 621,376)    | \$ 2,130,285                |
| Bond Interest & Redemption          | \$ 120,327,313                 | (\$ 49,836,400) | \$ 70,490,913               |
| Health Benefits                     | \$ 99,508,174                  | \$ 17,252,323   | \$ 116,760,497              |
| Liability                           | \$ 1,404,952                   | (\$ 1,171,585)  | \$ 233,367                  |
| Workers' Compensation               | \$ 1,944,940                   | \$ 3,054,433    | \$ 4,999,373                |
| Defined Benefits Plan               | \$ 11,001,939                  | \$ 1,083,820    | \$ 12,085,759               |
| Post-Retirement Health              | \$ 69,772,872                  | \$ 9,382,235    | \$ 79,155,107               |

**Charter Schools**

A summary of the ending balances for each of the charter schools is provided as follows:

| <u>Charter Schools</u>           | <u>Beginning Fund<br/>Balance 2023/24</u> | <u>Net Change</u> | <u>Ending Fund<br/>Balance 2023/24</u> |
|----------------------------------|---|-------------------|--|
| Aspen Meadow Charter             | \$ 423,009                                | \$ 146,272        | \$ 569,281                             |
| Aspen Ridge Public School        | \$ 215,009                                | \$ 147,862        | \$ 362,871                             |
| Aspen Valley Preparatory Academy | \$ 2,838,344                              | \$ 464,764        | \$ 3,303,108                           |
| Carter G. Woodson Public Charter | \$ 2,010,534                              | \$ 177,754        | \$ 2,188,288                           |
| Endeavor Charter School          | \$ 1,655,585                              | \$ 378,222        | \$ 2,033,807                           |
| Golden Charter Academy           | \$ 968,561                                | \$ 653,788        | \$ 1,622,349                           |
| Morris E. Dailey Charter         | \$ 6,453,715                              | \$ 688,196        | \$ 7,141,911                           |
| School of Unlimited Learning     | \$ 1,997,898                              | \$ 655,864        | \$ 2,653,762                           |
| Sierra Charter                   | \$ 3,885,766                              | \$ 190,162        | \$ 4,075,928                           |
| University High                  | \$ 5,439,976                              | \$ 476,246        | \$ 5,916,222                           |

**2023/24 Year-End Budget Revision**

The 2023/24 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Restricted General Fund, Associated Student Body Fund, Children Center Fund, Bond Interest and Redemption, Liability Fund, and Health Fund.

**2023/24 Gann Limit**

Included in the Board binders is Resolution No. 25-13 for adopting the district's Gann Appropriation Limit for fiscal year 2023/24 and 2024/25. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2024. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Patrick Jensen at 457-6226. Thank you.

**Fresno Unified School District  
2023/24 Unaudited Actuals**

| Fund Name                 | Actual Beginning Balance | Projected Revenues      | Projected Expenditures  | Projected Other Financing Sources | Projected Ending Fund Balance |
|---------------------------|--------------------------|-------------------------|-------------------------|-----------------------------------|-------------------------------|
| General Fund Unrestricted | \$ 328,389,749           | \$ 1,077,009,087        | \$ 913,621,471          | \$ (136,736,185)                  | \$ 355,041,181                |
| General Fund Restricted   | \$ 233,156,056           | \$ 599,005,028          | \$ 715,471,379          | \$ 135,280,073                    | \$ 251,969,778                |
| <b>Total General Fund</b> | <b>\$ 561,545,805</b>    | <b>\$ 1,676,014,116</b> | <b>\$ 1,629,092,850</b> | <b>\$ (1,456,112)</b>             | <b>\$ 607,010,958</b>         |

|                           |               |               |               |              |               |
|---------------------------|---------------|---------------|---------------|--------------|---------------|
| Associated Student Body   | \$ 2,707,575  | \$ 3,376,054  | \$ 3,141,576  | \$ -         | \$ 2,942,053  |
| Adult Education Fund      | \$ 1,403,889  | \$ 9,149,217  | \$ 9,322,397  | \$ -         | \$ 1,230,710  |
| Child Development Fund    | \$ 713,448    | \$ 32,187,268 | \$ 32,805,361 | \$ -         | \$ 95,355     |
| Cafeteria Fund            | \$ 20,535,162 | \$ 77,679,092 | \$ 67,461,562 | \$ -         | \$ 30,752,693 |
| Deferred Maintenance Fund | \$ -          | \$ 4,756      | \$ 3,366,476  | \$ 3,361,720 | \$ -          |

|                                  |                       |                     |                   |                        |                       |
|----------------------------------|-----------------------|---------------------|-------------------|------------------------|-----------------------|
| Adult Education Building Fund    | \$ 1,909,100          | \$ 86,462           | \$ 169,958        | \$ -                   | \$ 1,825,604          |
| Measure X Series D Building Fund | \$ 18,763,212         | \$ 512,320          | \$ 2,653,720      | \$ (16,621,811)        | \$ -                  |
| Measure M Series A Building Fund | \$ 3,514,755          | \$ 2,439,674        | \$ (2,154,846)    | \$ (8,109,275)         | \$ -                  |
| Measure M Series B Building Fund | \$ 121,642,213        | \$ 5,473,984        | \$ (443,874)      | \$ (16,245,560)        | \$ 111,314,511        |
| <b>Total Building Funds</b>      | <b>\$ 145,829,279</b> | <b>\$ 8,512,439</b> | <b>\$ 224,958</b> | <b>\$ (40,976,646)</b> | <b>\$ 113,140,115</b> |

|                                    |                |               |                |               |               |
|------------------------------------|----------------|---------------|----------------|---------------|---------------|
| Capital Facilities Fund            | \$ 3,422,208   | \$ 1,598,271  | \$ 22,500      | \$ (43,889)   | \$ 4,954,091  |
| County School Facility Fund        | \$ 50,117,062  | \$ 897,830    | \$ 63,167,348  | \$ 38,474,584 | \$ 26,322,128 |
| Special Reserve for Capital Outlay | \$ 2,751,661   | \$ 42,046     | \$ 663,422     | \$ -          | \$ 2,130,285  |
| Total Bond Int and Redemption      | \$ 120,327,313 | \$ 71,375,338 | \$ 121,211,738 | \$ -          | \$ 70,490,913 |

|                                     |                       |                       |                       |                       |                       |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Health Fund                         | \$ 99,508,174         | \$ 227,492,617        | \$ 208,240,295        | \$ (2,000,000)        | \$ 116,760,497        |
| Liability Fund                      | \$ 1,404,952          | \$ 11,975,104         | \$ 13,146,689         | \$ -                  | \$ 233,367            |
| Workers' Compensation Fund          | \$ 1,944,940          | \$ 12,319,663         | \$ 9,265,230          | \$ -                  | \$ 4,999,373          |
| Defined Benefits Fund               | \$ 11,001,939         | \$ 2,030,407          | \$ 946,587            | \$ -                  | \$ 12,085,759         |
| <b>Total Internal Service Funds</b> | <b>\$ 113,860,005</b> | <b>\$ 253,817,791</b> | <b>\$ 231,598,801</b> | <b>\$ (2,000,000)</b> | <b>\$ 134,078,995</b> |

|                      |                         |                         |                         |                   |                         |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------|-------------------------|
| Post Retirement Fund | \$ 69,772,872           | \$ 5,943,987            | \$ 61,752               | \$ 3,500,000      | \$ 79,155,107           |
| <b>TOTALS</b>        | <b>\$ 1,092,986,277</b> | <b>\$ 2,140,598,206</b> | <b>\$ 2,162,140,739</b> | <b>\$ 859,659</b> | <b>\$ 1,072,303,402</b> |

| Charter Schools              | Actual Beginning Balance | Projected Revenues | Projected Expenditures | Projected Ending Fund Balance | Projected ADA |
|------------------------------|--------------------------|--------------------|------------------------|-------------------------------|---------------|
| Aspen Meadow Charter         | \$ 423,009               | \$ 6,506,299       | \$ 6,360,027           | \$ 569,281                    | 270           |
| Aspen Ridge Public School    | \$ 215,009               | \$ 4,038,370       | \$ 3,890,508           | \$ 362,871                    | 196           |
| Aspen Valley Prep            | \$ 2,838,344             | \$ 7,642,358       | \$ 7,177,594           | \$ 3,303,108                  | 317           |
| Carter G Woodson Charter     | \$ 2,010,534             | \$ 7,344,409       | \$ 7,166,654           | \$ 2,188,288                  | 328           |
| Endeavor Charter School      | \$ 1,655,585             | \$ 4,806,233       | \$ 4,428,011           | \$ 2,033,807                  | 336           |
| Golden Charter Academy       | \$ 968,561               | \$ 7,305,345       | \$ 6,651,557           | \$ 1,622,349                  | 287           |
| Morris E Dailey Charter      | \$ 6,453,715             | \$ 4,689,898       | \$ 4,001,701           | \$ 7,141,911                  | 302           |
| School of Unlimited Learning | \$ 1,997,898             | \$ 3,984,560       | \$ 3,328,696           | \$ 2,653,762                  | 199           |
| Sierra Charter               | \$ 3,885,766             | \$ 6,620,163       | \$ 6,430,001           | \$ 4,075,928                  | 358           |
| University High              | \$ 5,439,976             | \$ 7,846,344       | \$ 7,370,098           | \$ 5,916,222                  | 467           |

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                                      | G                         | G              |
| 13                 | Cafeteria Special Revenue Fund                              | G                         | G              |
| 14                 | Deferred Maintenance Fund                                   | G                         | G              |
| 15                 | Pupil Transportation Equipment Fund                         |                           |                |
| 17                 | Special Reserve Fund for Other Than Capital Outlay Projects |                           |                |
| 18                 | School Bus Emissions Reduction Fund                         |                           |                |
| 19                 | Foundation Special Revenue Fund                             |                           |                |
| 20                 | Special Reserve Fund for Postemployment Benefits            |                           |                |
| 21                 | Building Fund   | G                         | G              |
| 25                 | Capital Facilities Fund                                     | G                         | G              |
| 30                 | State School Building Lease-Purchase Fund                   |                           |                |
| 35                 | County School Facilities Fund                               | G                         | G              |
| 40                 | Special Reserve Fund for Capital Outlay Projects            | G                         | G              |
| 49                 | Capital Project Fund for Blended Component Units            |                           |                |



|       |   |    |    |
|-------|---|----|----|
| 51    | Bond Interest and Redemption Fund                         | G  | G  |
| 52    | Debt Service Fund for Blended Component Units             |    |    |
| 53    | Tax Override Fund   |    |    |
| 56    | Debt Service Fund   |    |    |
| 57    | Foundation Permanent Fund                                 |    |    |
| 61    | Cafeteria Enterprise Fund                                 |    |    |
| 62    | Charter Schools Enterprise Fund                           |    |    |
| 63    | Other Enterprise Fund                                     |    |    |
| 66    | Warehouse Revolving Fund                                  |    |    |
| 67    | Self-Insurance Fund                                       | G  | G  |
| 71    | Retiree Benefit Fund                                      | G  | G  |
| 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                                 |    |    |
| CEA   | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS |    |
| DEBT  | Schedule of Long-Term Liabilities                         | S  |    |
| ESMOE | Every Student Succeeds Act Maintenance of Effort          | GS |    |
| GANN  | Appropriations Limit Calculations                         | GS | GS |
| ICR   | Indirect Cost Rate Worksheet                              | GS |    |
| L     | Lottery Report  | GS |    |
| PCRAF | Program Cost Report Schedule of Allocation Factors        | GS |    |

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

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                  |                           |                  |                  |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 1,011,565,458.50          | 0.00             | 1,011,565,458.50          | 999,539,707.00   | 0.00             | 999,539,707.00            | -1.2%               |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 309,060,895.06   | 309,060,895.06            | 0.00             | 121,959,969.00   | 121,959,969.00            | -60.5%              |
| 3) Other State Revenue  |                | 8300-8599              | 28,283,326.45             | 270,636,188.98   | 298,919,515.43            | 25,813,439.00    | 269,257,478.00   | 295,070,917.00            | -1.3%               |
| 4) Other Local Revenue  |                | 8600-8799              | 37,160,302.43             | 19,307,944.23    | 56,468,246.66             | 25,160,131.00    | 31,700,288.00    | 56,860,419.00             | 0.7%                |
| 5) TOTAL, REVENUES  |                |                        | 1,077,009,087.38          | 599,005,028.27   | 1,676,014,115.65          | 1,050,513,277.00 | 422,917,735.00   | 1,473,431,012.00          | -12.1%              |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                  |                           |                  |                  |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 404,444,336.03            | 178,156,585.23   | 582,600,921.26            | 433,916,737.00   | 170,368,001.00   | 604,284,738.00            | 3.7%                |
| 2) Classified Salaries  |                | 2000-2999              | 119,815,577.49            | 94,223,857.38    | 214,039,434.87            | 139,320,338.00   | 102,791,264.00   | 242,111,602.00            | 13.1%               |
| 3) Employee Benefits  |                | 3000-3999              | 244,509,889.01            | 166,966,640.86   | 411,476,529.87            | 266,667,511.00   | 177,873,680.00   | 444,541,191.00            | 8.0%                |
| 4) Books and Supplies   |                | 4000-4999              | 41,411,547.49             | 68,114,634.90    | 109,526,182.39            | 51,893,711.00    | 77,779,333.00    | 129,673,044.00            | 18.4%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 107,203,510.92            | 119,263,295.45   | 226,466,806.37            | 106,009,973.00   | 126,728,658.00   | 232,738,631.00            | 2.8%                |
| 6) Capital Outlay   |                | 6000-6999              | 10,776,862.64             | 71,441,700.64    | 82,218,563.28             | 3,164,155.00     | 3,241,634.00     | 6,405,789.00              | -92.2%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 1,879,815.09              | 3,076,069.18     | 4,955,884.27              | 1,729,188.00     | 2,304,358.00     | 4,033,546.00              | -18.6%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (16,420,067.64)           | 14,228,595.72    | (2,191,471.92)            | (20,045,961.00)  | 17,335,164.00    | (2,710,797.00)            | 23.7%               |
| 9) TOTAL, EXPENDITURES  |                |                        | 913,621,471.03            | 715,471,379.36   | 1,629,092,850.39          | 982,655,652.00   | 678,422,092.00   | 1,661,077,744.00          | 2.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                  |                           |                  |                  |                           |                     |
|   |                |                        | 163,387,616.35            | (116,466,351.09) | 46,921,265.26             | 67,857,625.00    | (255,504,357.00) | (187,646,732.00)          | -499.9%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                  |                           |                  |                  |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                  |                           |                  |                  |                           |                     |
| a) Transfers In   |                | 8900-8929              | 43,888.37                 | 3,361,720.42     | 3,405,608.79              | 30,000.00        | 5,456,409.00     | 5,486,409.00              | 61.1%               |
| b) Transfers Out  |                | 7600-7629              | 1,500,000.00              | 3,361,720.42     | 4,861,720.42              | 1,500,000.00     | 5,456,409.00     | 6,956,409.00              | 43.1%               |
| 2) Other Sources/Uses   |                |                        |                           |                  |                           |                  |                  |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (135,280,073.10)          | 135,280,073.11   | .01                       | (168,987,128.00) | 168,987,128.00   | 0.00                      | -100.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (136,736,184.73)          | 135,280,073.11   | (1,456,111.62)            | (170,457,128.00) | 168,987,128.00   | (1,470,000.00)            | 1.0%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        |                           |                  |                           |                  |                  |                           |                     |
|   |                |                        | 26,651,431.62             | 18,813,722.02    | 45,465,153.64             | (102,599,503.00) | (86,517,229.00)  | (189,116,732.00)          | -516.0%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                           |                  |                           |                  |                  |                           |                     |
| 1) Beginning Fund Balance   |                |                        |                           |                  |                           |                  |                  |                           |                     |
| a) As of July 1 - Unaudited   |                | 9791                   | 328,389,749.07            | 225,484,114.51   | 553,873,863.58            | 355,041,180.69   | 251,969,777.53   | 607,010,958.22            | 9.6%                |
| b) Audit Adjustments  |                | 9793                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description   | Resource Codes | Object Codes | 2023-24 Unaudited Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| c) As of July 1 - Audited (F1a + F1b)               |                |              | 328,389,749.07            | 225,484,114.51 | 553,873,863.58            | 355,041,180.69   | 251,969,777.53 | 607,010,958.22            | 9.6%                |
| d) Other Restatements                               |                | 9795         | 0.00                      | 7,671,941.00   | 7,671,941.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)           |                |              | 328,389,749.07            | 233,156,055.51 | 561,545,804.58            | 355,041,180.69   | 251,969,777.53 | 607,010,958.22            | 8.1%                |
| 2) Ending Balance, June 30 (E + F1e)                |                |              | 355,041,180.69            | 251,969,777.53 | 607,010,958.22            | 252,441,677.69   | 165,452,548.53 | 417,894,226.22            | -31.2%              |
| Components of Ending Fund Balance                   |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                      |                | 9711         | 66,127.67                 | 0.00           | 66,127.67                 | 43,533.66        | 0.00           | 43,533.66                 | -34.2%              |
| Stores  |                | 9712         | 2,296,649.43              | 0.00           | 2,296,649.43              | 3,028,901.01     | 0.00           | 3,028,901.01              | 31.9%               |
| Prepaid Items                                       |                | 9713         | 3,451,535.19              | 0.00           | 3,451,535.19              | 2,189,659.34     | 0.00           | 2,189,659.34              | -36.6%              |
| All Others  |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                       |                | 9740         | 0.00                      | 251,969,777.53 | 251,969,777.53            | 0.00             | 165,920,537.64 | 165,920,537.64            | -34.2%              |
| c) Committed  |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                          |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                                   |                | 9760         | 186,120,000.00            | 0.00           | 186,120,000.00            | 110,520,000.00   | 0.00           | 110,520,000.00            | -40.6%              |
| Pandemic Recovery                                   | 0000           | 9760         | 146,900,000.00            |                | 146,900,000.00            |                  |                | 0.00                      |                     |
| Future Textbook Adoptions                           | 0000           | 9760         | 39,220,000.00             |                | 39,220,000.00             |                  |                | 0.00                      |                     |
| Pandemic Recovery                                   | 0000           | 9760         |                           |                | 0.00                      | 82,700,000.00    |                | 82,700,000.00             |                     |
| Future Textbook Adoptions                           | 0000           | 9760         |                           |                | 0.00                      | 27,820,000.00    |                | 27,820,000.00             |                     |
| d) Assigned   |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                                   |                | 9780         | 14,981,000.00             | 0.00           | 14,981,000.00             | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Education Center Remodel                            | 0000           | 9780         | 6,020,000.00              |                | 6,020,000.00              |                  |                | 0.00                      |                     |
| Lawson Upgrade                                      | 0000           | 9780         | 2,500,000.00              |                | 2,500,000.00              |                  |                | 0.00                      |                     |
| Design Science Facility                             | 0000           | 9780         | 900,000.00                |                | 900,000.00                |                  |                | 0.00                      |                     |
| Technology Carryover                                | 0000           | 9780         | 2,812,000.00              |                | 2,812,000.00              |                  |                | 0.00                      |                     |
| Department and Site Carryover                       | 0000           | 9780         | 2,749,000.00              |                | 2,749,000.00              |                  |                | 0.00                      |                     |
|   |                | 0000         |                           |                | 0.00                      |                  |                |                           |                     |
| e) Unassigned/Unappropriated                        |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                  |                | 9789         | 148,125,868.40            | 0.00           | 148,125,868.40            | 136,659,583.68   | 0.00           | 136,659,583.68            | -7.7%               |
| Unassigned/Unappropriated Amount                    |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | (467,989.11)   | (467,989.11)              | New                 |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                               |                | 9110         | 337,128,702.34            | 292,052,432.28 | 629,181,134.62            |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | (19,500,089.00)           | 0.00           | (19,500,089.00)           |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 14,263,432.41             | 15,000.00      | 14,278,432.41             |                  |                |                           |                     |
| c) in Revolving Cash Account                        |                | 9130         | 66,127.67                 | 0.00           | 66,127.67                 |                  |                |                           |                     |

**Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object**

| Description  | Resource Codes | Object Codes | 2023-24 Unaudited Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| d) with Fiscal Agent/Trustee   |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit  |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments   |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable   |                | 9200         | 6,638,886.62              | 11,231,280.86  | 17,870,167.48             |                  |                |                           |                     |
| 4) Due from Grantor Government   |                | 9290         | 2,153,353.68              | 89,887,126.83  | 92,040,480.51             |                  |                |                           |                     |
| 5) Due from Other Funds  |                | 9310         | 106,272,883.43            | 5,239,216.15   | 111,512,099.58            |                  |                |                           |                     |
| 6) Stores  |                | 9320         | 2,296,649.43              | 0.00           | 2,296,649.43              |                  |                |                           |                     |
| 7) Prepaid Expenditures  |                | 9330         | 3,451,535.19              | 0.00           | 3,451,535.19              |                  |                |                           |                     |
| 8) Other Current Assets  |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Lease Receivable  |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS  |                |              | 452,771,481.77            | 398,425,056.12 | 851,196,537.89            |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources  |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable  |                | 9500         | 93,500,019.67             | 28,116,762.72  | 121,616,782.39            |                  |                |                           |                     |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds  |                | 9610         | 4,230,281.41              | 82,074,617.65  | 86,304,899.06             |                  |                |                           |                     |
| 4) Current Loans   |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue  |                | 9650         | 0.00                      | 36,263,898.22  | 36,263,898.22             |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES  |                |              | 97,730,301.08             | 146,455,278.59 | 244,185,579.67            |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 355,041,180.69            | 251,969,777.53 | 607,010,958.22            |                  |                |                           |                     |
| <b>LCFF SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment  |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year   |                | 8011         | 822,431,316.00            | 0.00           | 822,431,316.00            | 700,015,890.00   | 0.00           | 700,015,890.00            | -14.9%              |
| Education Protection Account State Aid - Current Year                            |                | 8012         | 101,403,133.00            | 0.00           | 101,403,133.00            | 221,961,858.00   | 0.00           | 221,961,858.00            | 118.9%              |
| State Aid - Prior Years  |                | 8019         | 47,433.00                 | 0.00           | 47,433.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions   |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions   |                | 8021         | 488,697.19                | 0.00           | 488,697.19                | 501,049.00       | 0.00           | 501,049.00                | 2.5%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | .16                       | 0.00           | .16                       | 541,217.00       | 0.00           | 541,217.00                | 338,260,525.0%      |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 74,746,285.08             | 0.00           | 74,746,285.08             | 70,149,772.00    | 0.00           | 70,149,772.00             | -6.1%               |
| Unsecured Roll Taxes                                   |                | 8042         | 4,531,973.83              | 0.00           | 4,531,973.83              | 3,428,699.00     | 0.00           | 3,428,699.00              | -24.3%              |
| Prior Years' Taxes                                     |                | 8043         | 447,973.62                | 0.00           | 447,973.62                | 242,175.00       | 0.00           | 242,175.00                | -45.9%              |
| Supplemental Taxes                                     |                | 8044         | 3,083,865.12              | 0.00           | 3,083,865.12              | 1,992,801.00     | 0.00           | 1,992,801.00              | -35.4%              |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (2,310,852.15)            | 0.00           | (2,310,852.15)            | (2,849,664.00)   | 0.00           | (2,849,664.00)            | 23.3%               |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 11,594,300.02             | 0.00           | 11,594,300.02             | 7,945,455.00     | 0.00           | 7,945,455.00              | -31.5%              |
| 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         | 3,240.05                  | 0.00           | 3,240.05                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 1,016,467,364.92          | 0.00           | 1,016,467,364.92          | 1,003,929,252.00 | 0.00           | 1,003,929,252.00          | -1.2%               |
| 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         | (4,901,906.42)            | 0.00           | (4,901,906.42)            | (4,389,545.00)   | 0.00           | (4,389,545.00)            | -10.5%              |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                                    |                |              | 1,011,565,458.50          | 0.00           | 1,011,565,458.50          | 999,539,707.00   | 0.00           | 999,539,707.00            | -1.2%               |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 17,307,311.71  | 17,307,311.71             | 0.00             | 18,707,035.00  | 18,707,035.00             | 8.1%                |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 2,269,886.84   | 2,269,886.84              | 0.00             | 1,284,159.00   | 1,284,159.00              | -43.4%              |
| 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                      | 707,354.50     | 707,354.50                | 0.00             | 722,200.00     | 722,200.00                | 2.1%                |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description  | Resource Codes   | Object Codes | 2023-24 Unaudited Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Title I, Part A, Basic                             | 3010   | 8290         |                           | 61,475,853.92  | 61,475,853.92             |                  | 69,699,408.00  | 69,699,408.00             | 13.4%               |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         |                           | 4,043,359.38   | 4,043,359.38              |                  | 7,056,468.00   | 7,056,468.00              | 74.5%               |
| Title III, Immigrant Student Program               | 4201   | 8290         |                           | 0.00           | 0.00                      |                  | 169,968.00     | 169,968.00                | New                 |
| Title III, English Learner Program                 | 4203   | 8290         |                           | 1,354,138.07   | 1,354,138.07              |                  | 2,974,718.00   | 2,974,718.00              | 119.7%              |
| 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         |                           | 11,672,970.05  | 11,672,970.05             |                  | 11,038,921.00  | 11,038,921.00             | -5.4%               |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 1,453,153.00   | 1,453,153.00              |                  | 1,453,153.00   | 1,453,153.00              | 0.0%                |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                      | 208,776,867.59 | 208,776,867.59            | 0.00             | 8,853,939.00   | 8,853,939.00              | -95.8%              |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | 0.00                      | 309,060,895.06 | 309,060,895.06            | 0.00             | 121,959,969.00 | 121,959,969.00            | -60.5%              |
| <b>OTHER STATE REVENUE</b>                         |  |              |                           |                |                           |                  |                |                           |                     |
| 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         |                           | 63,086,878.00  | 63,086,878.00             |                  | 63,913,560.00  | 63,913,560.00             | 1.3%                |
| Prior Years  | 6500   | 8319         |                           | 153,866.00     | 153,866.00                |                  | 0.00           | 0.00                      | -100.0%             |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                      | 1,481,007.00   | 1,481,007.00              | 0.00             | 1,482,314.00   | 1,482,314.00              | 0.1%                |
| 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                      | 274,701.00     | 274,701.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Mandated Costs Reimbursements                      |  | 8550         | 2,946,699.00              | 0.00           | 2,946,699.00              | 2,984,199.00     | 0.00           | 2,984,199.00              | 1.3%                |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 14,656,788.39             | 7,603,946.12   | 22,260,734.51             | 11,492,964.00    | 4,729,608.00   | 16,222,572.00             | -27.1%              |
| 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         |                           | 16,825,630.89  | 16,825,630.89             |                  | 15,733,877.00  | 15,733,877.00             | -6.5%               |
| 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%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Career Technical Education Incentive Grant Program          | 6387           | 8590         |                           | 1,658,158.29          | 1,658,158.29              |                      | 8,435,411.00          | 8,435,411.00              | 408.7%              |
| 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         | 10,679,839.06             | 179,552,001.68        | 190,231,840.74            | 11,336,276.00        | 174,962,708.00        | 186,298,984.00            | -2.1%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                |              | <b>28,283,326.45</b>      | <b>270,636,188.98</b> | <b>298,919,515.43</b>     | <b>25,813,439.00</b> | <b>269,257,478.00</b> | <b>295,070,917.00</b>     | <b>-1.3%</b>        |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                           |                       |                           |                      |                       |                           |                     |
| 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                      | 330,863.23            | 330,863.23                | 0.00                 | 1,060,963.00          | 1,060,963.00              | 220.7%              |
| 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         | 30,636.10                 | 0.00                  | 30,636.10                 | 42,527.00            | 0.00                  | 42,527.00                 | 38.8%               |
| Sale of Publications  |                | 8632         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Food Service Sales  |                | 8634         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| All Other Sales   |                | 8639         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Leases and Rentals  |                | 8650         | 235,534.75                | 0.00                  | 235,534.75                | 385,000.00           | 0.00                  | 385,000.00                | 63.5%               |
| Interest  |                | 8660         | 14,668,441.62             | 0.00                  | 14,668,441.62             | 8,100,000.00         | 0.00                  | 8,100,000.00              | -44.8%              |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 9,494,104.00              | 0.00                  | 9,494,104.00              | 4,800,000.00         | 0.00                  | 4,800,000.00              | -49.4%              |
| Fees and Contracts  |                |              |                           |                       |                           |                      |                       |                           |                     |
| Adult Education Fees  |                | 8671         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Non-Resident Students                                       |                | 8672         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                        |                | 8675         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Interagency Services  |                | 8677         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                   |                | 8681         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                |                | 8689         | 0.00                      | 0.00                  | 0.00                      | 0.00                 | 0.00                  | 0.00                      | 0.0%                |



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Other Local Revenue  |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenue from Local Sources                    |                | 8697         | 0.00                      | 800,000.00     | 800,000.00                | 0.00             | 800,000.00     | 800,000.00                | 0.0%                |
| All Other Local Revenue                                    |                | 8699         | 12,731,585.96             | 18,177,081.00  | 30,908,666.96             | 11,832,604.00    | 29,839,325.00  | 41,671,929.00             | 34.8%               |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                     |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                                |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                     |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 37,160,302.43             | 19,307,944.23  | 56,468,246.66             | 25,160,131.00    | 31,700,288.00  | 56,860,419.00             | 0.7%                |
| TOTAL, REVENUES  |                |              | 1,077,009,087.38          | 599,005,028.27 | 1,676,014,115.65          | 1,050,513,277.00 | 422,917,735.00 | 1,473,431,012.00          | -12.1%              |
| <b>CERTIFICATED SALARIES</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                            |                | 1100         | 322,002,728.34            | 129,454,470.69 | 451,457,199.03            | 346,798,683.00   | 126,780,643.00 | 473,579,326.00            | 4.9%                |
| Certificated Pupil Support Salaries                        |                | 1200         | 29,580,644.20             | 21,311,284.20  | 50,891,928.40             | 32,156,070.00    | 22,656,018.00  | 54,812,088.00             | 7.7%                |
| Certificated Supervisors' and Administrators' Salaries     |                | 1300         | 47,901,347.52             | 13,259,030.48  | 61,160,378.00             | 50,679,873.00    | 8,403,083.00   | 59,082,956.00             | -3.4%               |
| Other Certificated Salaries                                |                | 1900         | 4,959,615.97              | 14,131,799.86  | 19,091,415.83             | 4,282,111.00     | 12,528,257.00  | 16,810,368.00             | -11.9%              |
| TOTAL, CERTIFICATED SALARIES                               |                |              | 404,444,336.03            | 178,156,585.23 | 582,600,921.26            | 433,916,737.00   | 170,368,001.00 | 604,284,738.00            | 3.7%                |
| <b>CLASSIFIED SALARIES</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                          |                | 2100         | 4,949,151.26              | 40,261,414.15  | 45,210,565.41             | 10,023,438.00    | 49,286,093.00  | 59,309,531.00             | 31.2%               |
| Classified Support Salaries                                |                | 2200         | 55,248,588.63             | 32,319,898.96  | 87,568,487.59             | 61,476,349.00    | 29,657,414.00  | 91,133,763.00             | 4.1%                |
| Classified Supervisors' and Administrators' Salaries       |                | 2300         | 21,579,110.84             | 12,640,770.25  | 34,219,881.09             | 26,787,154.00    | 17,751,075.00  | 44,538,229.00             | 30.2%               |
| Clerical, Technical and Office Salaries                    |                | 2400         | 36,621,837.23             | 5,833,261.51   | 42,455,098.74             | 38,176,562.00    | 5,215,102.00   | 43,391,664.00             | 2.2%                |
| Other Classified Salaries                                  |                | 2900         | 1,416,889.53              | 3,168,512.51   | 4,585,402.04              | 2,856,835.00     | 881,580.00     | 3,738,415.00              | -18.5%              |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 119,815,577.49            | 94,223,857.38  | 214,039,434.87            | 139,320,338.00   | 102,791,264.00 | 242,111,602.00            | 13.1%               |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  |                | 3101-3102    | 75,538,502.97             | 74,821,610.61  | 150,360,113.58            | 81,847,766.00    | 78,218,597.00  | 160,066,363.00            | 6.5%                |
| PERS  |                | 3201-3202    | 27,558,877.32             | 21,531,470.95  | 49,090,348.27             | 35,622,787.00    | 25,986,636.00  | 61,609,423.00             | 25.5%               |
| OASDI/Medicare/Alternative Health and Welfare Benefits      |                | 3301-3302    | 14,307,773.18             | 9,454,039.13   | 23,761,812.31             | 15,839,292.00    | 9,725,253.00   | 25,564,545.00             | 7.6%                |
| Unemployment Insurance                                      |                | 3401-3402    | 92,162,530.13             | 44,093,405.19  | 136,255,935.32            | 102,220,620.00   | 48,678,290.00  | 150,898,910.00            | 10.7%               |
| Workers' Compensation                                       |                | 3501-3502    | 272,030.02                | 132,677.73     | 404,707.75                | 277,513.00       | 135,813.00     | 413,326.00                | 2.1%                |
| OPEB, Allocated   |                | 3601-3602    | 6,561,481.65              | 3,450,004.92   | 10,011,486.57             | 4,817,521.00     | 2,369,987.00   | 7,187,508.00              | -28.2%              |
| OPEB, Active Employees                                      |                | 3701-3702    | 27,527,210.40             | 13,170,983.37  | 40,698,193.77             | 25,537,117.00    | 12,333,482.00  | 37,870,599.00             | -6.9%               |
| Other Employee Benefits                                     |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
|   |                | 3901-3902    | 581,483.34                | 312,448.96     | 893,932.30                | 504,895.00       | 425,622.00     | 930,517.00                | 4.1%                |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 244,509,889.01            | 166,966,640.86 | 411,476,529.87            | 266,667,511.00   | 177,873,680.00 | 444,541,191.00            | 8.0%                |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 2,280,277.56              | 1,971,743.95   | 4,252,021.51              | 6,401,653.00     | 3,500,000.00   | 9,901,653.00              | 132.9%              |
| Books and Other Reference Materials                         |                | 4200         | 1,509,252.95              | 3,964,014.55   | 5,473,267.50              | 1,986,142.00     | 2,421,080.00   | 4,407,222.00              | -19.5%              |
| Materials and Supplies                                      |                | 4300         | 27,966,613.68             | 41,643,669.68  | 69,610,283.36             | 25,628,349.00    | 66,069,330.00  | 91,697,679.00             | 31.7%               |
| Noncapitalized Equipment                                    |                | 4400         | 9,420,103.80              | 20,535,206.72  | 29,955,310.52             | 17,628,006.00    | 5,788,923.00   | 23,416,929.00             | -21.8%              |
| Food  |                | 4700         | 235,299.50                | 0.00           | 235,299.50                | 249,561.00       | 0.00           | 249,561.00                | 6.1%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 41,411,547.49             | 68,114,634.90  | 109,526,182.39            | 51,893,711.00    | 77,779,333.00  | 129,673,044.00            | 18.4%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 12,810,651.49             | 82,673,601.50  | 95,484,252.99             | 25,505,902.00    | 33,009,326.00  | 58,515,228.00             | -38.7%              |
| Travel and Conferences                                      |                | 5200         | 2,152,842.96              | 2,685,065.62   | 4,837,908.58              | 2,124,595.00     | 2,146,659.00   | 4,271,254.00              | -11.7%              |
| Dues and Memberships  |                | 5300         | 166,525.01                | 39,846.00      | 206,371.01                | 161,793.00       | 86,317.00      | 248,110.00                | 20.2%               |
| Insurance   |                | 5400 - 5450  | 6,145,600.38              | 3,168,195.42   | 9,313,795.80              | 6,546,147.00     | 3,151,277.00   | 9,697,424.00              | 4.1%                |
| Operations and Housekeeping Services                        |                | 5500         | 33,434,349.38             | 6,625.70       | 33,440,975.08             | 38,556,995.00    | 1,500.00       | 38,558,495.00             | 15.3%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 6,852,349.72              | 3,624,601.84   | 10,476,951.56             | 7,109,339.00     | 4,703,903.00   | 11,813,242.00             | 12.8%               |
| Transfers of Direct Costs                                   |                | 5710         | (644,210.89)              | 644,210.89     | 0.00                      | (3,404,096.00)   | 3,404,096.00   | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 17,945.93                 | 813,398.67     | 831,344.60                | (3,787.00)       | (4,166,006.00) | (4,169,793.00)            | -601.6%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 43,936,308.33             | 25,597,310.03  | 69,533,618.36             | 25,708,824.00    | 84,366,982.00  | 110,075,806.00            | 58.3%               |
| Communications  |                | 5900         | 2,331,148.61              | 10,439.78      | 2,341,588.39              | 3,704,261.00     | 24,604.00      | 3,728,865.00              | 59.2%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 107,203,510.92            | 119,263,295.45 | 226,466,806.37            | 106,009,973.00   | 126,728,658.00 | 232,738,631.00            | 2.8%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 1,612,951.74              | 99,382.06      | 1,712,333.80              | 0.00             | 0.00           | 0.00                      | -100.0%             |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 3,344,438.77              | 67,465,542.30  | 70,809,981.07             | 2,413,000.00     | 147,237.00     | 2,560,237.00              | -96.4%              |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 3,515,309.08              | 1,685,907.25   | 5,201,216.33              | 751,155.00       | 2,893,820.00   | 3,644,975.00              | -29.9%              |
| Equipment Replacement   |                | 6500         | 2,304,163.05              | 2,190,869.03   | 4,495,032.08              | 0.00             | 200,577.00     | 200,577.00                | -95.5%              |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 10,776,862.64             | 71,441,700.64  | 82,218,563.28             | 3,164,155.00     | 3,241,634.00   | 6,405,789.00              | -92.2%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                           |                  |                |                           |                     |
| 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         | 19,176.00                 | 0.00           | 19,176.00                 | 62,884.00        | 0.00           | 62,884.00                 | 227.9%              |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 236,231.00                | 2,276,069.18   | 2,512,300.18              | 0.00             | 1,504,358.00   | 1,504,358.00              | -40.1%              |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues  |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 800,000.00     | 800,000.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| 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             | 800,000.00     | 800,000.00                | New                 |
| 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 Transfers   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 1,624,408.09              | 0.00           | 1,624,408.09              | 1,666,304.00     | 0.00           | 1,666,304.00              | 2.6%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Other Debt Service - Principal                              |                | 7439         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 1,879,815.09              | 3,076,069.18   | 4,955,884.27              | 1,729,188.00     | 2,304,358.00   | 4,033,546.00              | -18.6%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                 |                | 7310         | (14,228,595.72)           | 14,228,595.72  | 0.00                      | (17,335,164.00)  | 17,335,164.00  | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | (2,191,471.92)            | 0.00           | (2,191,471.92)            | (2,710,797.00)   | 0.00           | (2,710,797.00)            | 23.7%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | (16,420,067.64)           | 14,228,595.72  | (2,191,471.92)            | (20,045,961.00)  | 17,335,164.00  | (2,710,797.00)            | 23.7%               |
| TOTAL, EXPENDITURES   |                |              | 913,621,471.03            | 715,471,379.36 | 1,629,092,850.39          | 982,655,652.00   | 678,422,092.00 | 1,661,077,744.00          | 2.0%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                     |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                     |                | 8919         | 43,888.37                 | 3,361,720.42   | 3,405,608.79              | 30,000.00        | 5,456,409.00   | 5,486,409.00              | 61.1%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 43,888.37                 | 3,361,720.42   | 3,405,608.79              | 30,000.00        | 5,456,409.00   | 5,486,409.00              | 61.1%               |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                  |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund                                    |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 1,500,000.00              | 3,361,720.42   | 4,861,720.42              | 1,500,000.00     | 5,456,409.00   | 6,956,409.00              | 43.1%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 1,500,000.00              | 3,361,720.42   | 4,861,720.42              | 1,500,000.00     | 5,456,409.00   | 6,956,409.00              | 43.1%               |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments  |                |              |                           |                |                           |                  |                |                           |                     |
| Emergency Apportionments                                    |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                    |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                 |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                           |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs  |                | 8974         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 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%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                      |                | 8980         | (135,280,073.10)          | 135,280,073.10 | 0.00                      | (168,987,128.00) | 168,987,128.00 | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                      | .01            | .01                       | 0.00             | 0.00           | 0.00                      | -100.0%             |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | (135,280,073.10)          | 135,280,073.11 | .01                       | (168,987,128.00) | 168,987,128.00 | 0.00                      | -100.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b> |                |              | (136,736,184.73)          | 135,280,073.11 | (1,456,111.62)            | (170,457,128.00) | 168,987,128.00 | (1,470,000.00)            | 1.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

| Description  | Function Codes | Object Codes     | 2023-24 Unaudited Actuals |                  |                           | 2024-25 Budget   |                  |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|------------------|---------------------------|------------------|------------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)   | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                  |                           |                  |                  |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 1,011,565,458.50          | 0.00             | 1,011,565,458.50          | 999,539,707.00   | 0.00             | 999,539,707.00            | -1.2%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 309,060,895.06   | 309,060,895.06            | 0.00             | 121,959,969.00   | 121,959,969.00            | -60.5%              |
| 3) Other State Revenue   |                | 8300-8599        | 28,283,326.45             | 270,636,188.98   | 298,919,515.43            | 25,813,439.00    | 269,257,478.00   | 295,070,917.00            | -1.3%               |
| 4) Other Local Revenue   |                | 8600-8799        | 37,160,302.43             | 19,307,944.23    | 56,468,246.66             | 25,160,131.00    | 31,700,288.00    | 56,860,419.00             | 0.7%                |
| 5) TOTAL, REVENUES   |                |                  | 1,077,009,087.38          | 599,005,028.27   | 1,676,014,115.65          | 1,050,513,277.00 | 422,917,735.00   | 1,473,431,012.00          | -12.1%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                  |                           |                  |                  |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 498,854,172.64            | 351,839,308.90   | 850,693,481.54            | 547,278,175.00   | 396,845,835.00   | 944,124,010.00            | 11.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 115,260,392.31            | 70,358,713.63    | 185,619,105.94            | 118,476,516.00   | 85,005,980.00    | 203,482,496.00            | 9.6%                |
| 3) Pupil Services  | 3000-3999      |                  | 97,276,862.37             | 72,970,623.90    | 170,247,486.27            | 104,633,970.00   | 64,005,814.00    | 168,639,784.00            | -0.9%               |
| 4) Ancillary Services  | 4000-4999      |                  | 20,066,186.73             | 77,071,753.63    | 97,137,940.36             | 20,359,028.00    | 68,163,837.00    | 88,522,865.00             | -8.9%               |
| 5) Community Services  | 5000-5999      |                  | 227,865.11                | 144,840.48       | 372,705.59                | 236,899.00       | 110,003.00       | 346,902.00                | -6.9%               |
| 6) Enterprise  | 6000-6999      |                  | 1,854,335.32              | 188,188.78       | 2,042,524.10              | 2,020,287.00     | 154,963.00       | 2,175,250.00              | 6.5%                |
| 7) General Administration  | 7000-7999      |                  | 54,962,699.45             | 18,699,274.08    | 73,661,973.53             | 59,559,054.00    | 18,463,407.00    | 78,022,461.00             | 5.9%                |
| 8) Plant Services  | 8000-8999      |                  | 123,239,142.01            | 121,122,606.78   | 244,361,748.79            | 128,362,535.00   | 43,367,895.00    | 171,730,430.00            | -29.7%              |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 1,879,815.09              | 3,076,069.18     | 4,955,884.27              | 1,729,188.00     | 2,304,358.00     | 4,033,546.00              | -18.6%              |
| 10) TOTAL, EXPENDITURES  |                |                  | 913,621,471.03            | 715,471,379.36   | 1,629,092,850.39          | 982,655,652.00   | 678,422,092.00   | 1,661,077,744.00          | 2.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 163,387,616.35            | (116,466,351.09) | 46,921,265.26             | 67,857,625.00    | (255,504,357.00) | (187,646,732.00)          | -499.9%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                  |                           |                  |                  |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                  |                           |                  |                  |                           |                     |
| a) Transfers In  |                | 8900-8929        | 43,888.37                 | 3,361,720.42     | 3,405,608.79              | 30,000.00        | 5,456,409.00     | 5,486,409.00              | 61.1%               |
| b) Transfers Out   |                | 7600-7629        | 1,500,000.00              | 3,361,720.42     | 4,861,720.42              | 1,500,000.00     | 5,456,409.00     | 6,956,409.00              | 43.1%               |
| 2) Other Sources/Uses  |                |                  |                           |                  |                           |                  |                  |                           |                     |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |
| 3) Contributions   |                | 8980-8999        | (135,280,073.10)          | 135,280,073.11   | .01                       | (168,987,128.00) | 168,987,128.00   | 0.00                      | -100.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (136,736,184.73)          | 135,280,073.11   | (1,456,111.62)            | (170,457,128.00) | 168,987,128.00   | (1,470,000.00)            | 1.0%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 26,651,431.62             | 18,813,722.02    | 45,465,153.64             | (102,599,503.00) | (86,517,229.00)  | (189,116,732.00)          | -516.0%             |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                  |                           |                  |                  |                           |                     |
| 1) Beginning Fund Balance  |                |                  |                           |                  |                           |                  |                  |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791             | 328,389,749.07            | 225,484,114.51   | 553,873,863.58            | 355,041,180.69   | 251,969,777.53   | 607,010,958.22            | 9.6%                |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00             | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

| 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) |                     |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 328,389,749.07            | 225,484,114.51 | 553,873,863.58            | 355,041,180.69   | 251,969,777.53 | 607,010,958.22            | 9.6%                |
| d) Other Restatements                     |                | 9795         | 0.00                      | 7,671,941.00   | 7,671,941.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 328,389,749.07            | 233,156,055.51 | 561,545,804.58            | 355,041,180.69   | 251,969,777.53 | 607,010,958.22            | 8.1%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 355,041,180.69            | 251,969,777.53 | 607,010,958.22            | 252,441,677.69   | 165,452,548.53 | 417,894,226.22            | -31.2%              |
| Components of Ending Fund Balance         |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                           |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                            |                | 9711         | 66,127.67                 | 0.00           | 66,127.67                 | 43,533.66        | 0.00           | 43,533.66                 | -34.2%              |
| Stores                                    |                | 9712         | 2,296,649.43              | 0.00           | 2,296,649.43              | 3,028,901.01     | 0.00           | 3,028,901.01              | 31.9%               |
| Prepaid Items                             |                | 9713         | 3,451,535.19              | 0.00           | 3,451,535.19              | 2,189,659.34     | 0.00           | 2,189,659.34              | -36.6%              |
| All Others                                |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                             |                | 9740         | 0.00                      | 251,969,777.53 | 251,969,777.53            | 0.00             | 165,920,537.64 | 165,920,537.64            | -34.2%              |
| 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         | 186,120,000.00            | 0.00           | 186,120,000.00            | 110,520,000.00   | 0.00           | 110,520,000.00            | -40.6%              |
| Pandemic Recovery                         | 0000           | 9760         | 146,900,000.00            |                | 146,900,000.00            |                  |                | 0.00                      |                     |
| Future Textbook Adoptions                 | 0000           | 9760         | 39,220,000.00             |                | 39,220,000.00             |                  |                | 0.00                      |                     |
| Pandemic Recovery                         | 0000           | 9760         |                           |                | 0.00                      | 82,700,000.00    |                | 82,700,000.00             |                     |
| Future Textbook Adoptions                 | 0000           | 9760         |                           |                | 0.00                      | 27,820,000.00    |                | 27,820,000.00             |                     |
| d) Assigned                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)    |                | 9780         | 14,981,000.00             | 0.00           | 14,981,000.00             | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Education Center Remodel                  | 0000           | 9780         | 6,020,000.00              |                | 6,020,000.00              |                  |                | 0.00                      |                     |
| Lawson Upgrade                            | 0000           | 9780         | 2,500,000.00              |                | 2,500,000.00              |                  |                | 0.00                      |                     |
| Design Science Facility                   | 0000           | 9780         | 900,000.00                |                | 900,000.00                |                  |                | 0.00                      |                     |
| Technology Carryover                      | 0000           | 9780         | 2,812,000.00              |                | 2,812,000.00              |                  |                | 0.00                      |                     |
| Department and Site Carryover             | 0000           | 9780         | 2,749,000.00              |                | 2,749,000.00              |                  |                | 0.00                      |                     |
|   |                | 0000         |                           |                | 0.00                      |                  |                |                           |                     |
| e) Unassigned/Unappropriated              |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                | 9789         | 148,125,868.40            | 0.00           | 148,125,868.40            | 136,659,583.68   | 0.00           | 136,659,583.68            | -7.7%               |
| Unassigned/Unappropriated Amount          |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | (467,989.11)   | (467,989.11)              | New                 |

| Resource                  | Description  | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600                      | Expanded Learning Opportunities Program  | 54,002,500.87                | 47,912,014.87     |
| 6211                      | Literacy Coaches and Reading Specialists Grant Program                             | 18,825,691.94                | 11,728,436.94     |
| 6266                      | Educator Effectiveness, FY 2021-22   | 12,326,947.20                | 8,244,532.20      |
| 6300                      | Lottery: Instructional Materials   | 8,755,131.53                 | 3,225,062.53      |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant                        | 287,156.48                   | 287,156.48        |
| 6547                      | Special Education Early Intervention Preschool Grant                               | 415,576.52                   | 415,576.52        |
| 6762                      | Arts, Music, and Instructional Materials Discretionary Block Grant                 | 37,738,575.00                | 14,000,000.00     |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 11,074,517.53                | 411,274.53        |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds        | 5,105,636.17                 | 1,445,137.17      |
| 7085                      | Learning Communities for School Success Program                                    | 113,118.54                   | 0.00              |
| 7311                      | Classified School Employee Professional Development Block Grant                    | 98,342.36                    | 34,900.36         |
| 7339                      | Dual Enrollment Opportunities  | 807,204.11                   | 807,204.11        |
| 7399                      | LCFF Equity Multiplier   | 11,315,037.00                | 11,315,037.00     |
| 7412                      | A-G Access/Success Grant   | 561,289.35                   | 0.00              |
| 7413                      | A-G Learning Loss Mitigation Grant   | 962,791.46                   | 19,855.46         |
| 7435                      | Learning Recovery Emergency Block Grant  | 88,705,261.47                | 48,219,451.47     |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)         | 875,000.00                   | 875,000.00        |
| 9010                      | Other Restricted Local   | 0.00                         | 16,979,898.00     |
| Total, Restricted Balance |  | 251,969,777.53               | 165,920,537.64    |



| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 3,376,054.18                 | 3,856,138.00      | -184.8%               |
| 5) TOTAL, REVENUES  |                |                         | 3,376,054.18                 | 3,856,138.00      | -184.8%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 3,126,461.66                 | 3,187,579.00      | -97.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 15,114.19                    | 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,141,575.85                 | 3,187,579.00      | -197.9%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 234,478.33                   | 668,559.00        | 185.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 234,478.33                   | 668,559.00        | 185.1%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,942,053.01                 | 3,610,612.01      | 22.7%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 266,635.10                   | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 2,675,417.91                 | 3,610,612.01      | 35.0%                 |
| 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%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury                                    |                | 9110         | 898,833.00                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury      |                | 9111         | (27,235.00)                  |                   |                       |
| b) in Banks  |                | 9120         | 1,927,002.15                 |                   |                       |
| 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         | 6,541.20                     |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 1,401.38                     |                   |                       |
| 6) Stores  |                | 9320         | 266,635.10                   |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 3,073,177.83                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 82,683.39                    |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 48,441.27                    |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues                                     |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 131,124.66                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 2,942,053.17                 |                   |                       |
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 12,337.35                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 15,373.00                    | 0.00              | -100.0%               |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 3,348,343.83                 | 3,856,138.00      | 15.2%                 |
| TOTAL, REVENUES  |                |              | 3,376,054.18                 | 3,856,138.00      | -184.8%               |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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%                  |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies   |                | 4300         | 3,120,769.33                 | 3,187,579.00      | 2.1%                  |
| Noncapitalized Equipment                                       |                | 4400         | 5,692.33                     | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 3,126,461.66                 | 3,187,579.00      | -97.9%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| 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         | 15,114.19                    | 0.00              | -100.0%               |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 15,114.19                    | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 3,141,575.85                 | 3,187,579.00      | -197.9%               |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                        |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 3,376,054.18                 | 3,856,138.00      | -184.8%               |
| 5) TOTAL, REVENUES  |                |                  | 3,376,054.18                 | 3,856,138.00      | -184.8%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 3,141,575.85                 | 3,187,579.00      | 1.5%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 3,141,575.85                 | 3,187,579.00      | 1.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | 234,478.33                   | 668,559.00        | 185.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 234,478.33                   | 668,559.00        | 185.1%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,707,574.68                 | 2,942,053.01      | 8.7%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 2,942,053.01                 | 3,610,612.01      | 22.7%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 266,635.10                   | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 2,675,417.91                 | 3,610,612.01      | 35.0%                 |
| 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<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 2,675,417.91                    | 3,610,612.01      |
| Total, Restricted Balance |                        | 2,675,417.91                    | 3,610,612.01      |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,424,065.82                 | 1,654,826.00      | 16.2%                 |
| 3) Other State Revenue  |                | 8300-8599               | 6,980,559.19                 | 7,129,736.00      | 2.1%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 744,592.46                   | 595,358.00        | -20.0%                |
| 5) TOTAL, REVENUES  |                |                         | 9,149,217.47                 | 9,379,920.00      | 2.5%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 2,953,130.58                 | 3,338,119.00      | 13.0%                 |
| 2) Classified Salaries  |                | 2000-2999               | 1,564,976.92                 | 2,171,707.00      | 38.8%                 |
| 3) Employee Benefits  |                | 3000-3999               | 2,366,198.66                 | 2,836,826.00      | 19.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 1,306,365.38                 | 876,749.00        | -32.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 909,704.50                   | 553,730.00        | -39.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 16,170.15                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 205,850.47                   | 234,534.00        | 13.9%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 9,322,396.66                 | 10,011,665.00     | 7.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (173,179.19)                 | (631,745.00)      | 264.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (173,179.19)                 | (631,745.00)      | 264.8%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 1,230,709.76                 | 598,964.76        | -51.3%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 550.00                       | 0.00              | -100.0%               |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 985,239.37                   | 433,085.37        | -56.0%                |
| 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                    | 244,920.39                   | 165,879.39        | -32.3%                |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,287,720.97                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (39,018.00)                  |                   |                       |
| b) in Banks   |                | 9120                    | 5,171.50                     |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 550.00                       |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 97,572.06                    |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 1,009,587.22                 |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 212,250.10                   |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,573,833.85                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 163,982.71                   |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 1,179,003.07                 |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 138.31                       |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 1,343,124.09                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 1,230,709.76                 |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| 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         | 120,174.59                   | 120,177.00        | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 1,303,891.23                 | 1,534,649.00      | 17.7%                 |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,424,065.82                 | 1,654,826.00      | 16.2%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 6,423,651.92                 | 6,513,699.00      | 1.4%                  |
| All Other State Revenue                                  | All Other      | 8590         | 556,907.27                   | 616,037.00        | 10.6%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 6,980,559.19                 | 7,129,736.00      | 2.1%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 84,531.98                    | 25,114.00         | -70.3%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 91,768.00                    | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 110,922.81                   | 96,033.00         | -13.4%                |
| Interagency Services                                     |                | 8677         | 422,167.62                   | 441,699.00        | 4.6%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 35,202.05                    | 32,512.00         | -7.6%                 |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 744,592.46                   | 595,358.00        | -20.0%                |
| TOTAL, REVENUES  |                |              | 9,149,217.47                 | 9,379,920.00      | 2.5%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 1,929,002.89                 | 2,403,225.00      | 24.6%                 |



| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| Certificated Pupil Support Salaries                         |                | 1200         | 275,870.19                   | 338,915.00          | 22.9%                 |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 748,257.50                   | 595,979.00          | -20.4%                |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>2,953,130.58</b>          | <b>3,338,119.00</b> | <b>13.0%</b>          |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                     |                       |
| Classified Instructional Salaries                           |                | 2100         | 0.00                         | 0.00                | 0.0%                  |
| Classified Support Salaries                                 |                | 2200         | 389,691.50                   | 579,538.00          | 48.7%                 |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 127,241.33                   | 375,657.00          | 195.2%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 1,048,044.09                 | 1,183,923.00        | 13.0%                 |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 32,589.00           | New                   |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>1,564,976.92</b>          | <b>2,171,707.00</b> | <b>38.8%</b>          |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                     |                       |
| STRS  |                | 3101-3102    | 776,939.44                   | 775,818.00          | -0.1%                 |
| PERS  |                | 3201-3202    | 363,749.45                   | 522,341.00          | 43.6%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 153,035.34                   | 217,193.00          | 41.9%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 774,050.61                   | 1,009,360.00        | 30.4%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 2,230.20                     | 2,727.00            | 22.3%                 |
| Workers' Compensation                                       |                | 3601-3602    | 58,582.08                    | 46,837.00           | -20.0%                |
| OPEB, Allocated   |                | 3701-3702    | 231,209.26                   | 252,340.00          | 9.1%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 6,402.28                     | 10,210.00           | 59.5%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>2,366,198.66</b>          | <b>2,836,826.00</b> | <b>19.9%</b>          |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 4,873.00            | New                   |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 1,242,081.55                 | 871,876.00          | -29.8%                |
| Noncapitalized Equipment                                    |                | 4400         | 64,283.83                    | 0.00                | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,306,365.38</b>          | <b>876,749.00</b>   | <b>-32.9%</b>         |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                     |                       |
| Subagreements for Services                                  |                | 5100         | 125,313.23                   | 50,000.00           | -60.1%                |
| Travel and Conferences                                      |                | 5200         | 41,174.93                    | 16,419.00           | -60.1%                |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00                | 0.0%                  |
| Insurance   |                | 5400-5450    | 52,964.91                    | 63,369.00           | 19.6%                 |
| Operations and Housekeeping Services                        |                | 5500         | 379,327.79                   | 0.00                | -100.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 5,089.80                     | 0.00                | -100.0%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 4,537.69                     | 6,304.00            | 38.9%                 |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 301,296.15                   | 417,638.00          | 38.6%                 |
| Communications  |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>909,704.50</b>            | <b>553,730.00</b>   | <b>-39.1%</b>         |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                     |                       |
| 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         | 16,170.15                    | 0.00                | -100.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00                | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                |                |              | <b>16,170.15</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                     |                       |
| Tuition   |                |              |                              |                     |                       |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                              |                     |                       |
| Payments to Districts or Charter Schools                    |                | 7141         | 0.00                         | 0.00                | 0.0%                  |
| Payments to County Offices                                  |                | 7142         | 0.00                         | 0.00                | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers Out   |                |              |                              |                     |                       |
| Transfers of Pass-Through Revenues                          |                |              |                              |                     |                       |
| To Districts or Charter Schools                             |                | 7211         | 0.00                         | 0.00                | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00                | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00                | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest                                      |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                               |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                      |                | 7350         | 205,850.47                   | 234,534.00        | 13.9%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 205,850.47                   | 234,534.00        | 13.9%                 |
| TOTAL, EXPENDITURES  |                |              | 9,322,396.66                 | 10,011,665.00     | 7.4%                  |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 1,424,065.82                 | 1,654,826.00      | 16.2%                 |
| 3) Other State Revenue   |                | 8300-8599        | 6,980,559.19                 | 7,129,736.00      | 2.1%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 744,592.46                   | 595,358.00        | -20.0%                |
| 5) TOTAL, REVENUES   |                |                  | 9,149,217.47                 | 9,379,920.00      | 2.5%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 3,894,421.55                 | 3,953,424.00      | 1.5%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 3,677,249.42                 | 4,252,771.00      | 15.7%                 |
| 3) Pupil Services  | 3000-3999      |                  | 479,181.73                   | 593,425.00        | 23.8%                 |
| 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      |                  | 145,460.71                   | 141,215.00        | -2.9%                 |
| 7) General Administration  | 7000-7999      |                  | 205,850.47                   | 234,534.00        | 13.9%                 |
| 8) Plant Services  | 8000-8999      |                  | 920,232.78                   | 836,296.00        | -9.1%                 |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 9,322,396.66                 | 10,011,665.00     | 7.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (173,179.19)                 | (631,745.00)      | 264.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (173,179.19)                 | (631,745.00)      | 264.8%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,403,888.95                 | 1,230,709.76      | -12.3%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 1,230,709.76                 | 598,964.76        | -51.3%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 550.00                       | 0.00              | -100.0%               |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 985,239.37                   | 433,085.37        | -56.0%                |
| 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             | 244,920.39                   | 165,879.39        | -32.3%                |
| 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<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|--------------------------------------|---------------------------------|-------------------|
| 6371                      | CalWORKs for ROCP or Adult Education | 408,475.15                      | 94,257.15         |
| 6391                      | Adult Education Program              | 576,764.22                      | 338,828.22        |
| Total, Restricted Balance |                                      | 985,239.37                      | 433,085.37        |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,814,313.39                 | 548,116.00        | -69.8%                |
| 3) Other State Revenue  |                | 8300-8599               | 28,155,767.65                | 29,660,171.00     | 5.3%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,217,186.58                 | 3,223,182.00      | 45.4%                 |
| 5) TOTAL, REVENUES  |                |                         | 32,187,267.62                | 33,431,469.00     | 3.9%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 10,009,834.24                | 9,721,109.00      | -2.9%                 |
| 2) Classified Salaries  |                | 2000-2999               | 5,614,984.33                 | 6,649,594.00      | 18.4%                 |
| 3) Employee Benefits  |                | 3000-3999               | 10,412,711.58                | 11,975,289.00     | 15.0%                 |
| 4) Books and Supplies   |                | 4000-4999               | 1,829,613.32                 | 2,619,404.00      | 43.2%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,327,157.97                 | 1,585,815.00      | 19.5%                 |
| 6) Capital Outlay   |                | 6000-6999               | 2,753,570.08                 | 2,304,737.00      | -16.3%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 857,489.21                   | 1,147,561.00      | 33.8%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 32,805,360.73                | 36,003,509.00     | 9.7%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (618,093.11)                 | (2,572,040.00)    | 316.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (618,093.11)                 | (2,572,040.00)    | 316.1%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 713,447.72                   | 95,354.61         | -86.6%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 713,447.72                   | 95,354.61         | -86.6%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 713,447.72                   | 95,354.61         | -86.6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 95,354.61                    | (2,476,685.39)    | -2,697.3%             |
| 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                    | 95,354.61                    | 0.00              | -100.0%               |
| 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                         | (2,476,685.39)    | New                   |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 14,084,930.33                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 132,128.67                   |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 2,019,176.61                 |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 16,236,235.61                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 356,752.12                   |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 2,833,771.30                 |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 12,950,357.58                |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 16,140,881.00                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 95,354.61                    |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 1,814,313.39                 | 548,116.00        | -69.8%                |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,814,313.39                 | 548,116.00        | -69.8%                |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 20,697,313.56                | 20,945,156.00     | 1.2%                  |
| All Other State Revenue                                  | All Other      | 8590         | 7,458,454.09                 | 8,715,015.00      | 16.8%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 28,155,767.65                | 29,660,171.00     | 5.3%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 297,984.04                   | 50,857.00         | -82.9%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 715.40                       | 0.00              | -100.0%               |
| Interagency Services                                     |                | 8677         | 405,587.15                   | 224,250.00        | -44.7%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 1,512,899.99                 | 2,948,075.00      | 94.9%                 |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,217,186.58                 | 3,223,182.00      | 45.4%                 |
| TOTAL, REVENUES  |                |              | 32,187,267.62                | 33,431,469.00     | 3.9%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 8,692,712.61                 | 8,559,747.00      | -1.5%                 |
| Certificated Pupil Support Salaries                      |                | 1200         | 129,996.48                   | 137,009.00        | 5.4%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 660,998.78                   | 495,583.00        | -25.0%                |
| Other Certificated Salaries                              |                | 1900         | 526,126.37                   | 528,770.00        | 0.5%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 10,009,834.24                | 9,721,109.00      | -2.9%                 |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 4,589,577.16                 | 5,600,915.00      | 22.0%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Classified Support Salaries                                       |                | 2200         | 130,510.40                   | 200,135.00           | 53.3%                 |
| Classified Supervisors' and Administrators' Salaries              |                | 2300         | 481,340.37                   | 545,735.00           | 13.4%                 |
| Clerical, Technical and Office Salaries                           |                | 2400         | 413,556.40                   | 302,809.00           | -26.8%                |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | <b>5,614,984.33</b>          | <b>6,649,594.00</b>  | <b>18.4%</b>          |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                      |                       |
| STRS  |                | 3101-3102    | 2,406,350.78                 | 2,240,158.00         | -6.9%                 |
| PERS  |                | 3201-3202    | 1,509,424.77                 | 2,097,359.00         | 39.0%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 598,639.86                   | 677,554.00           | 13.2%                 |
| Health and Welfare Benefits                                       |                | 3401-3402    | 4,361,019.90                 | 5,413,922.00         | 24.1%                 |
| Unemployment Insurance  |                | 3501-3502    | 7,600.42                     | 8,011.00             | 5.4%                  |
| Workers' Compensation   |                | 3601-3602    | 198,506.94                   | 140,964.00           | -29.0%                |
| OPEB, Allocated   |                | 3701-3702    | 1,302,306.82                 | 1,353,480.00         | 3.9%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00                 | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 28,862.09                    | 43,841.00            | 51.9%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>10,412,711.58</b>         | <b>11,975,289.00</b> | <b>15.0%</b>          |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                      |                       |
| 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         | 1,437,482.21                 | 2,617,604.00         | 82.1%                 |
| Noncapitalized Equipment  |                | 4400         | 392,131.11                   | 1,800.00             | -99.5%                |
| Food  |                | 4700         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>1,829,613.32</b>          | <b>2,619,404.00</b>  | <b>43.2%</b>          |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 603,130.54                   | 0.00                 | -100.0%               |
| Travel and Conferences  |                | 5200         | 10,094.40                    | 876,756.00           | 8,585.6%              |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance   |                | 5400-5450    | 182,900.79                   | 188,225.00           | 2.9%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00                 | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 91,367.04                    | 78,750.00            | -13.8%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 179,543.46                   | 246,265.00           | 37.2%                 |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 260,120.11                   | 195,819.00           | -24.7%                |
| Communications  |                | 5900         | 1.63                         | 0.00                 | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>1,327,157.97</b>          | <b>1,585,815.00</b>  | <b>19.5%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Land  |                | 6100         | 7,930.00                     | 13,660.00            | 72.3%                 |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 2,709,165.29                 | 2,254,602.00         | -16.8%                |
| Equipment   |                | 6400         | 36,474.79                    | 36,475.00            | 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>2,753,570.08</b>          | <b>2,304,737.00</b>  | <b>-16.3%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| 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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 857,489.21                   | 1,147,561.00         | 33.8%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>857,489.21</b>            | <b>1,147,561.00</b>  | <b>33.8%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>32,805,360.73</b>         | <b>36,003,509.00</b> | <b>9.7%</b>           |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                      |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                      |                       |
| From: General Fund  |                | 8911         | 0.00                         | 0.00                 | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 1,814,313.39                 | 548,116.00        | -69.8%                |
| 3) Other State Revenue   |                | 8300-8599        | 28,155,767.65                | 29,660,171.00     | 5.3%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 2,217,186.58                 | 3,223,182.00      | 45.4%                 |
| 5) TOTAL, REVENUES   |                |                  | 32,187,267.62                | 33,431,469.00     | 3.9%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 21,019,214.62                | 21,135,296.00     | 0.6%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 3,035,410.02                 | 4,191,007.00      | 38.1%                 |
| 3) Pupil Services  | 3000-3999      |                  | 304,930.44                   | 542,543.00        | 77.9%                 |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 4,587,038.61                 | 5,358,717.00      | 16.8%                 |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 857,489.21                   | 1,147,561.00      | 33.8%                 |
| 8) Plant Services  | 8000-8999      |                  | 3,001,277.83                 | 3,628,385.00      | 20.9%                 |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 32,805,360.73                | 36,003,509.00     | 9.7%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (618,093.11)                 | (2,572,040.00)    | 316.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (618,093.11)                 | (2,572,040.00)    | 316.1%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 713,447.72                   | 95,354.61         | -86.6%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 713,447.72                   | 95,354.61         | -86.6%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 713,447.72                   | 95,354.61         | -86.6%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 95,354.61                    | (2,476,685.39)    | -2,697.3%             |
| 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             | 95,354.61                    | 0.00              | -100.0%               |
| 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                         | (2,476,685.39)    | New                   |

| Resource                  | Description  | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5059                      | Early Education: ARP California State Preschool Program One-time Stipend | 95,354.61                       | 0.00              |
| Total, Restricted Balance |  | 95,354.61                       | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 61,359,749.37                | 55,490,194.00     | -9.6%                 |
| 3) Other State Revenue  |                | 8300-8599               | 15,260,195.68                | 10,911,860.00     | -28.5%                |
| 4) Other Local Revenue  |                | 8600-8799               | 1,059,147.13                 | 1,277,805.00      | 20.6%                 |
| 5) TOTAL, REVENUES  |                |                         | 77,679,092.18                | 67,679,859.00     | -12.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 18,624,029.84                | 18,638,061.00     | 0.1%                  |
| 3) Employee Benefits  |                | 3000-3999               | 13,388,152.29                | 13,979,161.00     | 4.4%                  |
| 4) Books and Supplies   |                | 4000-4999               | 32,303,353.60                | 28,903,510.00     | -10.5%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,262,410.58                 | 4,074,474.00      | 222.8%                |
| 6) Capital Outlay   |                | 6000-6999               | 755,482.95                   | 711,579.00        | -5.8%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,128,132.24                 | 1,328,702.00      | 17.8%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 67,461,561.50                | 67,635,487.00     | 0.3%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 10,217,530.68                | 44,372.00         | -99.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 10,217,530.68                | 44,372.00         | -99.6%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 28,207,103.22                | 30,752,692.90     | 9.0%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 28,207,103.22                | 30,752,692.90     | 9.0%                  |
| d) Other Restatements   |                | 9795                    | (7,671,941.00)               | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 20,535,162.22                | 30,752,692.90     | 49.8%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 30,752,692.90                | 30,797,064.90     | 0.1%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 1,821,791.24                 | 2,804,203.28      | 53.9%                 |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 28,930,901.66                | 27,992,861.62     | -3.2%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 29,576,399.62                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (896,165.00)                 |                   |                       |
| b) in Banks   |                | 9120                    | 2,746,573.65                 |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 137,090.30                   |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 13,476,722.30                |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 1,821,791.24                 |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 46,862,412.11                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 1,415,090.02                 |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 14,554,214.60                |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 140,414.59                   |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 16,109,719.21                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 30,752,692.90                |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 61,267,533.16                | 55,490,194.00     | -9.4%                 |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 92,216.21                    | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 61,359,749.37                | 55,490,194.00     | -9.6%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 14,825,529.68                | 10,911,860.00     | -26.4%                |
| All Other State Revenue                                  |                | 8590         | 434,666.00                   | 0.00              | -100.0%               |
| TOTAL, OTHER STATE REVENUE                               |                |              | 15,260,195.68                | 10,911,860.00     | -28.5%                |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 22,784.13                    | 36,556.00         | 60.4%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 706,840.70                   | 350,000.00        | -50.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (121,125.00)                 | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 450,647.30                   | 891,249.00        | 97.8%                 |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,059,147.13                 | 1,277,805.00      | 20.6%                 |
| TOTAL, REVENUES  |                |              | 77,679,092.18                | 67,679,859.00     | -12.9%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 14,539,469.67                | 14,611,601.00     | 0.5%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 1,393,014.57                 | 1,718,453.00      | 23.4%                 |
| Clerical, Technical and Office Salaries                  |                | 2400         | 812,774.88                   | 1,208,007.00      | 48.6%                 |
| Other Classified Salaries                                |                | 2900         | 1,878,770.72                 | 1,100,000.00      | -41.5%                |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 18,624,029.84                | 18,638,061.00     | 0.1%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 3,822,367.36                 | 4,150,557.00      | 8.6%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 1,271,781.82                 | 1,257,830.00      | -1.1%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Health and Welfare Benefits                                       |                | 3401-3402    | 6,140,406.85                 | 6,645,760.00         | 8.2%                  |
| Unemployment Insurance  |                | 3501-3502    | 8,858.21                     | 13,950.00            | 57.5%                 |
| Workers' Compensation   |                | 3601-3602    | 236,331.33                   | 158,444.00           | -33.0%                |
| OPEB, Allocated   |                | 3701-3702    | 1,834,178.39                 | 1,661,440.00         | -9.4%                 |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00                 | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 74,228.33                    | 91,180.00            | 22.8%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>13,388,152.29</b>         | <b>13,979,161.00</b> | <b>4.4%</b>           |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                      |                       |
| Books and Other Reference Materials                               |                | 4200         | 0.00                         | 0.00                 | 0.0%                  |
| Materials and Supplies  |                | 4300         | 3,267,237.23                 | 3,027,000.00         | -7.4%                 |
| Noncapitalized Equipment  |                | 4400         | 277,948.57                   | 100,000.00           | -64.0%                |
| Food  |                | 4700         | 28,758,167.80                | 25,776,510.00        | -10.4%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>32,303,353.60</b>         | <b>28,903,510.00</b> | <b>-10.5%</b>         |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 104,512.73                   | 0.00                 | -100.0%               |
| Travel and Conferences  |                | 5200         | 27,704.62                    | 28,064.00            | 1.3%                  |
| Dues and Memberships  |                | 5300         | 60,605.54                    | 70,000.00            | 15.5%                 |
| Insurance   |                | 5400-5450    | 216,317.29                   | 214,305.00           | -0.9%                 |
| Operations and Housekeeping Services                              |                | 5500         | 496,774.61                   | 698,000.00           | 40.5%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 1,766,850.39                 | 1,577,326.00         | -10.7%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | (1,516,666.27)               | 184,004.00           | -112.1%               |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 77,693.04                    | 1,268,775.00         | 1,533.1%              |
| Communications  |                | 5900         | 28,618.63                    | 34,000.00            | 18.8%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>1,262,410.58</b>          | <b>4,074,474.00</b>  | <b>222.8%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 755,482.95                   | 711,579.00           | -5.8%                 |
| 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>755,482.95</b>            | <b>711,579.00</b>    | <b>-5.8%</b>          |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,128,132.24                 | 1,328,702.00         | 17.8%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>1,128,132.24</b>          | <b>1,328,702.00</b>  | <b>17.8%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>67,461,561.50</b>         | <b>67,635,487.00</b> | <b>0.3%</b>           |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                      |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                      |                       |
| From: General Fund  |                | 8916         | 0.00                         | 0.00                 | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                      |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00                 | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                      |                       |
| <b>SOURCES</b>  |                |              |                              |                      |                       |
| 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%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>USES</b>   |                |              |                              |                      |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                         | 0.00                 | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 61,359,749.37                | 55,490,194.00     | -9.6%                 |
| 3) Other State Revenue   |                | 8300-8599        | 15,260,195.68                | 10,911,860.00     | -28.5%                |
| 4) Other Local Revenue   |                | 8600-8799        | 1,059,147.13                 | 1,277,805.00      | 20.6%                 |
| 5) TOTAL, REVENUES   |                |                  | 77,679,092.18                | 67,679,859.00     | -12.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 65,836,654.65                | 65,608,784.00     | -0.3%                 |
| 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      |                  | 185,913.48                   | 113,001.00        | -39.2%                |
| 7) General Administration  | 7000-7999      |                  | 1,128,132.24                 | 1,328,702.00      | 17.8%                 |
| 8) Plant Services  | 8000-8999      |                  | 310,861.13                   | 585,000.00        | 88.2%                 |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 67,461,561.50                | 67,635,487.00     | 0.3%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 10,217,530.68                | 44,372.00         | -99.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 10,217,530.68                | 44,372.00         | -99.6%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 28,207,103.22                | 30,752,692.90     | 9.0%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 28,207,103.22                | 30,752,692.90     | 9.0%                  |
| d) Other Restatements  |                | 9795             | (7,671,941.00)               | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 20,535,162.22                | 30,752,692.90     | 49.8%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 30,752,692.90                | 30,797,064.90     | 0.1%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 1,821,791.24                 | 2,804,203.28      | 53.9%                 |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 28,930,901.66                | 27,992,861.62     | -3.2%                 |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)   | 25,422,546.57                   | 25,275,405.53     |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 3,360,405.42                    | 2,569,506.42      |
| 5466                      | Child Nutrition: Supply Chain Assistance (SCA) Funds   | 147,949.67                      | 147,949.67        |
| Total, Restricted Balance |  | 28,930,901.66                   | 27,992,861.62     |



| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 4,756.02                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 4,756.02                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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                         | 61,600.00         | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 3,132,978.76                 | 4,943,380.00      | 57.8%                 |
| 6) Capital Outlay   |                | 6000-6999               | 233,497.68                   | 451,429.00        | 93.3%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,366,476.44                 | 5,456,409.00      | 62.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,361,720.42)               | (5,456,409.00)    | 62.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 301,254.76                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                      |                | 9200         | 1,131.05                     |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 2,671,771.72                 |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 2,974,157.53                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 6,915.74                     |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 2,967,241.79                 |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 2,974,157.53                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)            |                |              | 0.00                         |                   |                       |
| <b>LCFF SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 4,756.02                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 4,756.02                     | 0.00              | -100.0%               |
| TOTAL, REVENUES   |                |              | 4,756.02                     | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Materials and Supplies                                      |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 61,600.00         | New                   |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                         | 61,600.00         | New                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| 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         | 2,591,313.60                 | 4,780,154.00      | 84.5%                 |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 80,038.16                    | 74,326.00         | -7.1%                 |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 461,627.00                   | 88,900.00         | -80.7%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 3,132,978.76                 | 4,943,380.00      | 57.8%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 233,497.68                   | 451,429.00        | 93.3%                 |
| 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                                       |                |              | 233,497.68                   | 451,429.00        | 93.3%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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   |                |              | 3,366,476.44                 | 5,456,409.00      | 62.1%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |

| Description  | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 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        | 4,756.02                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                  | 4,756.02                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 3,366,476.44                 | 5,456,409.00      | 62.1%                 |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 3,366,476.44                 | 5,456,409.00      | 62.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (3,361,720.42)               | (5,456,409.00)    | 62.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 3,361,720.42                 | 5,456,409.00      | 62.3%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| 5) TOTAL, REVENUES  |                |                         | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 224,957.50                   | 250,000.00        | 11.1%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 224,957.50                   | 250,000.00        | 11.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 8,287,481.95                 | 2,025,483.00      | -75.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 41,836,304.65                | 79,446,611.00     | 89.9%                 |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 859,659.01                   | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (40,976,645.64)              | (79,446,611.00)   | 93.9%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (32,689,163.69)              | (77,421,128.00)   | 136.8%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 113,140,115.03               | 35,718,987.03     | -68.4%                |
| 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                    | 113,140,115.03               | 35,718,987.03     | -68.4%                |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 143,026,010.75               |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (4,333,688.00)               |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 1,103,117.32                 |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 19,452,583.33                |                   |                       |
| 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   |                |              | 159,248,023.40               |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 13,000.00                    |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 46,094,908.37                |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 46,107,908.37                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 113,140,115.03               |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions  |                |              |                              |                   |                       |
| Restricted Levies - Other   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes   |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue   |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes   |                |              |                              |                   |                       |
| Other Restricted Levies   |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction                   |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 3,720,615.45                 | 2,275,483.00      | -38.8%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | 4,791,824.00                 | 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  |                |              | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| TOTAL, REVENUES   |                |              | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 24,955.87                    | 250,000.00        | 901.8%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 131,002.45                   | 0.00              | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 68,999.18                    | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 224,957.50                   | 250,000.00        | 11.1%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 224,957.50                   | 250,000.00        | 11.1%                 |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 41,836,304.65                | 79,446,611.00     | 89.9%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 41,836,304.65                | 79,446,611.00     | 89.9%                 |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |



| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>Proceeds</b>  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                    |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| <b>Other Sources</b>   |                |              |                              |                   |                       |
| County School Bldg Aid   |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>Long-Term Debt Proceeds</b>                                 |                |              |                              |                   |                       |
| 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         | 859,659.01                   | 0.00              | -100.0%               |
| (c) TOTAL, SOURCES   |                |              | 859,659.01                   | 0.00              | -100.0%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | (40,976,645.64)              | (79,446,611.00)   | 93.9%                 |

| Description   | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| 5) TOTAL, REVENUES  |                |                  | 8,512,439.45                 | 2,275,483.00      | -73.3%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 169,957.50                   | 250,000.00        | 47.1%                 |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 55,000.00                    | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES   |                |                  | 224,957.50                   | 250,000.00        | 11.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 8,287,481.95                 | 2,025,483.00      | -75.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 41,836,304.65                | 79,446,611.00     | 89.9%                 |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 859,659.01                   | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | (40,976,645.64)              | (79,446,611.00)   | 93.9%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (32,689,163.69)              | (77,421,128.00)   | 136.8%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 145,829,278.72               | 113,140,115.03    | -22.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 113,140,115.03               | 35,718,987.03     | -68.4%                |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                  |                              |                   |                       |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 113,140,115.03               | 35,718,987.03     | -68.4%                |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 1,598,270.97                 | 1,385,000.00      | -13.3%                |
| 5) TOTAL, REVENUES  |                |                         | 1,598,270.97                 | 1,385,000.00      | -13.3%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 948.35                       | 0.00              | -100.0%               |
| 3) Employee Benefits  |                | 3000-3999               | 661.09                       | 0.00              | -100.0%               |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 41,250.00         | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 14,715.71                    | 1,228,968.00      | 8,251.4%              |
| 6) Capital Outlay   |                | 6000-6999               | 6,175.00                     | 1,476,396.00      | 23,809.2%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 22,500.15                    | 2,746,614.00      | 12,107.1%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,575,770.82                 | (1,361,614.00)    | -186.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 43,888.37                    | 40,500.00         | -7.7%                 |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (43,888.37)                  | (40,500.00)       | -7.7%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 1,531,882.45                 | (1,402,114.00)    | -191.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 4,954,090.86                 | 3,551,976.86      | -28.3%                |
| 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                    | 4,954,090.86                 | 3,551,976.86      | -28.3%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 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%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 5,128,979.77                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (155,408.00)                 |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 3,496.70                     |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 35,250.15                    |                   |                       |
| 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   |                |              | 5,012,318.62                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 12,792.56                    |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 45,435.20                    |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 58,227.76                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 4,954,090.86                 |                   |                       |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| 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                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| 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                         | 122,171.35        | 35,000.00             |
| Net Increase (Decrease) in the Fair Value of Investments                      |                |              | 8662                         | 13,154.00         | 0.00                  |
| Fees and Contracts  |                |              |                              |                   |                       |
| Mitigation/Developer Fees   |                |              | 8681                         | 1,462,945.62      | 1,350,000.00          |
| 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  |                |              |                              | 1,598,270.97      | 1,385,000.00          |
| TOTAL, REVENUES   |                |              |                              | 1,598,270.97      | 1,385,000.00          |
| <b>CERTIFICATED SALARIES</b>  |                |              |                              |                   |                       |
| Other Certificated Salaries   |                |              | 1900                         | 0.00              | 0.00                  |
| TOTAL, CERTIFICATED SALARIES  |                |              |                              | 0.00              | 0.00                  |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                |              | 2200                         | 0.00              | 0.00                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 390.70                       | 0.00              | -100.0%               |
| Clerical, Technical and Office Salaries   |                | 2400         | 557.65                       | 0.00              | -100.0%               |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | 948.35                       | 0.00              | -100.0%               |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERs  |                | 3201-3202    | 252.48                       | 0.00              | -100.0%               |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 71.05                        | 0.00              | -100.0%               |
| Health and Welfare Benefits   |                | 3401-3402    | 247.34                       | 0.00              | -100.0%               |
| Unemployment Insurance  |                | 3501-3502    | .46                          | 0.00              | -100.0%               |
| Workers' Compensation   |                | 3601-3602    | 12.33                        | 0.00              | -100.0%               |
| OPEB, Allocated   |                | 3701-3702    | 73.85                        | 0.00              | -100.0%               |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 3.58                         | 0.00              | -100.0%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | 661.09                       | 0.00              | -100.0%               |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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                         | 41,250.00         | New                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | 0.00                         | 41,250.00         | New                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 10.91                        | 0.00              | -100.0%               |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 74,152.00         | New                   |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 22,650.00         | New                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 14,704.80                    | 1,132,166.00      | 7,599.3%              |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 14,715.71                    | 1,228,968.00      | 8,251.4%              |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 7,110.00          | New                   |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 6,175.00                     | 1,469,286.00      | 23,694.1%             |
| 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 6,175.00                     | 1,476,396.00      | 23,809.2%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 22,500.15                    | 2,746,614.00      | 12,107.1%             |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 43,888.37                    | 40,500.00         | -7.7%                 |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              | 43,888.37                    | 40,500.00         | -7.7%                 |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>Proceeds</b>   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| <b>Other Sources</b>                                    |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>Long-Term Debt Proceeds</b>                          |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | (43,888.37)                  | (40,500.00)       | -7.7%                 |

| Description   | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 1,598,270.97                 | 1,385,000.00      | -13.3%                |
| 5) TOTAL, REVENUES  |                |                  | 1,598,270.97                 | 1,385,000.00      | -13.3%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 22,500.15                    | 2,746,614.00      | 12,107.1%             |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 22,500.15                    | 2,746,614.00      | 12,107.1%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 1,575,770.82                 | (1,361,614.00)    | -186.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 43,888.37                    | 40,500.00         | -7.7%                 |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | (43,888.37)                  | (40,500.00)       | -7.7%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 1,531,882.45                 | (1,402,114.00)    | -191.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 3,422,208.41                 | 4,954,090.86      | 44.8%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 4,954,090.86                 | 3,551,976.86      | -28.3%                |
| 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             | 4,954,090.86                 | 3,551,976.86      | -28.3%                |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 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<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 4,954,090.86                    | 3,551,976.86      |
| Total, Restricted Balance |                        | 4,954,090.86                    | 3,551,976.86      |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 799,150.00                   | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 98,680.05                    | 600,000.00        | 508.0%                |
| 5) TOTAL, REVENUES  |                |                         | 897,830.05                   | 600,000.00        | -33.2%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 945,643.11                   | 1,238,597.00      | 31.0%                 |
| 3) Employee Benefits  |                | 3000-3999               | 534,245.26                   | 651,166.00        | 21.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 1,824,383.69                 | 3,503,335.00      | 92.0%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 7,657,888.50                 | 47,075,144.00     | 514.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 52,205,187.88                | 4,889,167.00      | -90.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 63,167,348.44                | 57,357,409.00     | -9.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (62,269,518.39)              | (56,757,409.00)   | -8.9%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 38,474,584.23                | 74,000,702.00     | 92.3%                 |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 38,474,584.23                | 74,000,702.00     | 92.3%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (23,794,934.16)              | 17,243,293.00     | -172.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 26,322,127.91                | 43,565,420.91     | 65.5%                 |
| 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   |                |                         |                              |                   |                       |
| 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                    | 26,322,127.91                | 43,565,420.91     | 65.5%                 |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 15,963,242.53                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (483,686.00)                 |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 2,378,688.73                 |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 41,889,470.38                |                   |                       |
| 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   |                |              | 59,747,715.64                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 14,189,418.48                |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 19,236,169.25                |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 33,425,587.73                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 26,322,127.91                |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| School Facilities Apportionments  |                | 8545         | 799,150.00                   | 0.00              | -100.0%               |
| Pass-Through Revenues from State Sources                                      |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue   |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 799,150.00                   | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 426,849.71                   | 600,000.00        | 40.6%                 |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (335,986.00)                 | 0.00              | -100.0%               |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                | 8699         | 7,816.34                     | 0.00              | -100.0%               |
| All Other Transfers In from All Others  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 98,680.05                    | 600,000.00        | 508.0%                |
| TOTAL, REVENUES   |                |              | 897,830.05                   | 600,000.00        | -33.2%                |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                | 2200         | 559,872.83                   | 923,390.00        | 64.9%                 |
| Classified Supervisors' and Administrators' Salaries                          |                | 2300         | 191,501.11                   | 190,809.00        | -0.4%                 |
| Clerical, Technical and Office Salaries                                       |                | 2400         | 194,269.17                   | 124,398.00        | -36.0%                |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 945,643.11                   | 1,238,597.00      | 31.0%                 |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 249,690.42                   | 344,330.00        | 37.9%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 70,313.54                    | 94,753.00         | 34.8%                 |
| Health and Welfare Benefits   |                | 3401-3402    | 154,453.78                   | 147,759.00        | -4.3%                 |
| Unemployment Insurance  |                | 3501-3502    | 515.84                       | 620.00            | 20.2%                 |
| Workers' Compensation   |                | 3601-3602    | 12,244.83                    | 10,528.00         | -14.0%                |
| OPEB, Allocated   |                | 3701-3702    | 46,137.22                    | 44,135.00         | -4.3%                 |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 889.63                       | 9,041.00          | 916.3%                |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 534,245.26                   | 651,166.00        | 21.9%                 |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>  |                |              |                              |                      |                       |
| Books and Other Reference Materials  |                | 4200         | 0.00                         | 0.00                 | 0.0%                  |
| Materials and Supplies   |                | 4300         | 248,463.46                   | 1,150.00             | -99.5%                |
| Noncapitalized Equipment   |                | 4400         | 1,575,920.23                 | 3,502,185.00         | 122.2%                |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 1,824,383.69                 | 3,503,335.00         | 92.0%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                      |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance  |                | 5400-5450    | 10,834.69                    | 14,244.00            | 31.5%                 |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00                 | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 5,087,035.95                 | 28,688,435.00        | 464.0%                |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 186,678.12                   | 3,544,723.00         | 1,798.8%              |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 2,373,339.74                 | 14,827,742.00        | 524.8%                |
| Communications   |                | 5900         | 0.00                         | 0.00                 | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 7,657,888.50                 | 47,075,144.00        | 514.7%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                      |                       |
| Land   |                | 6100         | 58,597.50                    | 1,043,767.00         | 1,681.2%              |
| Land Improvements  |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 52,126,595.25                | 485,558.00           | -99.1%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment  |                | 6400         | 19,995.13                    | 3,359,842.00         | 16,703.3%             |
| 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  |                |              | 52,205,187.88                | 4,889,167.00         | -90.6%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                      |                       |
| 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%                  |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>63,167,348.44</b>         | <b>57,357,409.00</b> | <b>-9.2%</b>          |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                      |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                      |                       |
| 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         | 38,474,584.23                | 74,000,702.00        | 92.3%                 |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 38,474,584.23                | 74,000,702.00        | 92.3%                 |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                      |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                      |                       |
| <b>SOURCES</b>   |                |              |                              |                      |                       |
| Proceeds   |                |              |                              |                      |                       |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                         | 0.00                 | 0.0%                  |
| Other Sources  |                |              |                              |                      |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                         | 0.00                 | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                      |                       |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                         | 0.00                 | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00                 | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00                 | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00                 | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00                 | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | 38,474,584.23                | 74,000,702.00     | 92.3%                 |

| Description   | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 799,150.00                   | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799        | 98,680.05                    | 600,000.00        | 508.0%                |
| 5) TOTAL, REVENUES  |                |                  | 897,830.05                   | 600,000.00        | -33.2%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 63,159,348.44                | 57,357,409.00     | -9.2%                 |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 8,000.00                     | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES   |                |                  | 63,167,348.44                | 57,357,409.00     | -9.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (62,269,518.39)              | (56,757,409.00)   | -8.9%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 38,474,584.23                | 74,000,702.00     | 92.3%                 |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 38,474,584.23                | 74,000,702.00     | 92.3%                 |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (23,794,934.16)              | 17,243,293.00     | -172.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 50,117,062.07                | 26,322,127.91     | -47.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 26,322,127.91                | 43,565,420.91     | 65.5%                 |
| 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   |                |                  |                              |                   |                       |
| 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             | 26,322,127.91                | 43,565,420.91     | 65.5%                 |
| 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<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 42,045.74                    | 40,000.00         | -4.9%                 |
| 5) TOTAL, REVENUES  |                |                         | 42,045.74                    | 40,000.00         | -4.9%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 270,458.96                   | 379,550.00        | 40.3%                 |
| 3) Employee Benefits  |                | 3000-3999               | 154,990.56                   | 257,805.00        | 66.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 224,699.46                   | 367,749.00        | 63.7%                 |
| 6) Capital Outlay   |                | 6000-6999               | 13,272.58                    | 354,007.00        | 2,567.2%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 663,421.56                   | 1,359,111.00      | 104.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (621,375.82)                 | (1,319,111.00)    | 112.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (621,375.82)                 | (1,319,111.00)    | 112.3%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,130,284.81                 | 811,173.81        | -61.9%                |
| 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   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 2,130,284.81                 | 811,173.81        | -61.9%                |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,279,977.52                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (38,783.00)                  |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |



| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 10,774.34                    |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 1,223,135.36                 |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 2,475,104.22                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 65,807.02                    |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 279,012.39                   |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 344,819.41                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 2,130,284.81                 |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Pass-Through Revenues from State Sources                                      |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act  | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue   | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| 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         | 43,674.74                    | 40,000.00         | -8.4%                 |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (1,629.00)                   | 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  |                |              | 42,045.74                    | 40,000.00         | -4.9%                 |
| TOTAL, REVENUES   |                |              | 42,045.74                    | 40,000.00         | -4.9%                 |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                | 2200         | 168,690.84                   | 298,677.00        | 77.1%                 |
| Classified Supervisors' and Administrators' Salaries                          |                | 2300         | 53,573.26                    | 26,735.00         | -50.1%                |
| Clerical, Technical and Office Salaries                                       |                | 2400         | 48,194.86                    | 54,138.00         | 12.3%                 |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 270,458.96                   | 379,550.00        | 40.3%                 |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 73,098.09                    | 105,515.00        | 44.3%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 21,004.66                    | 26,010.00         | 23.8%                 |
| Health and Welfare Benefits   |                | 3401-3402    | 43,959.62                    | 102,708.00        | 133.6%                |
| Unemployment Insurance  |                | 3501-3502    | 138.17                       | 172.00            | 24.5%                 |
| Workers' Compensation   |                | 3601-3602    | 3,650.38                     | 3,226.00          | -11.6%                |
| OPEB, Allocated   |                | 3701-3702    | 13,130.06                    | 18,482.00         | 40.8%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 9.58                         | 1,692.00          | 17,561.8%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | 154,990.56                   | 257,805.00        | 66.3%                 |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 3,230.67                     | 4,365.00          | 35.1%                 |
| 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                         | (19,500.00)       | New                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 221,468.79                   | 382,884.00        | 72.9%                 |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 224,699.46                   | 367,749.00        | 63.7%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 5,000.00          | New                   |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 13,272.58                    | 324,007.00        | 2,341.2%              |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 25,000.00         | New                   |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 13,272.58                    | 354,007.00        | 2,567.2%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 663,421.56                   | 1,359,111.00      | 104.9%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| From: General Fund/CSSF   |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 42,045.74                    | 40,000.00         | -4.9%                 |
| 5) TOTAL, REVENUES  |                |                  | 42,045.74                    | 40,000.00         | -4.9%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 663,421.56                   | 1,359,111.00      | 104.9%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 663,421.56                   | 1,359,111.00      | 104.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (621,375.82)                 | (1,319,111.00)    | 112.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (621,375.82)                 | (1,319,111.00)    | 112.3%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,751,660.63                 | 2,130,284.81      | -22.6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 2,130,284.81                 | 811,173.81        | -61.9%                |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 2,130,284.81                 | 811,173.81        | -61.9%                |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 874,271.28                   | 833,249.00        | -4.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 70,501,066.82                | 48,973,874.00     | -30.5%                |
| 5) TOTAL, REVENUES  |                |                         | 71,375,338.10                | 49,807,123.00     | -30.2%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (49,836,399.44)              | (6,693,732.00)    | -86.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (49,836,399.44)              | (6,693,732.00)    | -86.6%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 70,490,913.10                | 63,797,181.10     | -9.5%                 |
| 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   |                |                         |                              |                   |                       |
| 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                    | 70,490,913.10                | 63,797,181.10     | -9.5%                 |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 72,187,168.16                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (2,187,271.00)               |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 44,590.30                    |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 446,425.64                   |                   |                       |
| 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   |                |              | 70,490,913.10                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 70,490,913.10                |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions  |                |              |                              |                   |                       |
| Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 874,271.28                   | 833,249.00        | -4.7%                 |
| Other Subventions/In-Lieu Taxes   |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 874,271.28                   | 833,249.00        | -4.7%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes   |                |              |                              |                   |                       |
| Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Secured Roll  |                | 8611         | 61,892,559.36                | 45,346,463.00     | -26.7%                |
| Unsecured Roll  |                | 8612         | 3,619,660.15                 | 324,869.00        | -91.0%                |
| Prior Years' Taxes  |                | 8613         | 51,310.62                    | 0.00              | -100.0%               |
| Supplemental Taxes  |                | 8614         | 1,543,774.46                 | 1,232,995.00      | -20.1%                |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 44,265.72                    | 0.00              | -100.0%               |
| Interest  |                | 8660         | 1,603,288.36                 | 2,069,547.00      | 29.1%                 |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | 1,746,208.15                 | 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  |                |              | 70,501,066.82                | 48,973,874.00     | -30.5%                |
| TOTAL, REVENUES   |                |              | 71,375,338.10                | 49,807,123.00     | -30.2%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                    |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Bond Redemptions  |                | 7433         | 0.00                         | 0.00              | 0.0%                  |
| Bond Interest and Other Service Charges                                       |                | 7434         | 15,999.60                    | 22,301.00         | 39.4%                 |
| Debt Service - Interest   |                | 7438         | 85,060,635.29                | 23,608,829.00     | -72.2%                |
| Other Debt Service - Principal  |                | 7439         | 36,135,102.65                | 32,869,725.00     | -9.0%                 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                    |                |              | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| TOTAL, EXPENDITURES   |                |              | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                       |                | 8919         | 0.00                         | 0.00              | 0.0%                  |

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



| Description   | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 874,271.28                   | 833,249.00        | -4.7%                 |
| 4) Other Local Revenue  |                | 8600-8799        | 70,501,066.82                | 48,973,874.00     | -30.5%                |
| 5) TOTAL, REVENUES  |                |                  | 71,375,338.10                | 49,807,123.00     | -30.2%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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 | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| 10) TOTAL, EXPENDITURES   |                |                  | 121,211,737.54               | 56,500,855.00     | -53.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (49,836,399.44)              | (6,693,732.00)    | -86.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (49,836,399.44)              | (6,693,732.00)    | -86.6%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 120,327,312.54               | 70,490,913.10     | -41.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 70,490,913.10                | 63,797,181.10     | -9.5%                 |
| 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             | 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             | 70,490,913.10                | 63,797,181.10     | -9.5%                 |
| 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<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| 5) TOTAL, REVENUES  |                |                         | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,864,034.38                 | 2,150,180.00      | 15.4%                 |
| 3) Employee Benefits  |                | 3000-3999               | 1,096,168.84                 | 1,343,348.00      | 22.5%                 |
| 4) Books and Supplies   |                | 4000-4999               | 8,610.85                     | 23,842.00         | 176.9%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 228,629,987.34               | 218,695,917.00    | -4.3%                 |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 231,598,801.41               | 222,213,287.00    | -4.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 22,218,989.86                | 22,605,428.00     | 1.7%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 2,000,000.00                 | 2,000,000.00      | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (2,000,000.00)               | (2,000,000.00)    | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 20,218,989.86                | 20,605,428.00     | 1.9%                  |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 134,078,995.07               | 154,684,423.07    | 15.4%                 |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position  |                | 9790                    | 134,078,995.07               | 154,684,423.07    | 15.4%                 |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 210,750,235.79               |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (6,385,732.00)               |                   |                       |
| b) in Banks   |                | 9120                    | 280.00                       |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 1,403,861.69                 |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 4,431,537.41                 |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 3,871,963.91                 |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                |                         |                              |                   |                       |
| a) Land   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements  |                | 9420                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements                        |                | 9425         | 0.00                         |                   |                       |
| d) Buildings   |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings                                |                | 9435         | 0.00                         |                   |                       |
| f) Equipment   |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment                                |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress  |                | 9450         | 0.00                         |                   |                       |
| i) Lease Assets  |                | 9460         | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets                               |                | 9465         | 0.00                         |                   |                       |
| k) Subscription Assets   |                | 9470         | 0.00                         |                   |                       |
| l) Accumulated Amortization-Subscription Assets                        |                | 9475         | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS  |                |              | 214,072,146.80               |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                               |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                                      |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 72,141,998.77                |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 7,851,152.96                 |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                |              |                              |                   |                       |
| a) Subscription Liability  |                | 9660         | 0.00                         |                   |                       |
| b) Net Pension Liability   |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability  |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable   |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                                 |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 79,993,151.73                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>   |                |              |                              |                   |                       |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) |                |              | 134,078,995.07               |                   |                       |
| <b>OTHER STATE REVENUE</b>   |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                                   | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 5,086,475.26                 | 2,603,315.00      | -48.8%                |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 1,842,456.00                 | 0.00              | -100.0%               |
| Fees and Contracts   |                |              |                              |                   |                       |
| In-District Premiums/  |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 236,658,555.07               | 211,746,650.00    | -10.5%                |
| All Other Fees and Contracts   |                | 8689         | 4,965,781.14                 | 6,107,777.00      | 23.0%                 |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 5,264,523.80                 | 24,360,973.00     | 362.7%                |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE   |                |              | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| TOTAL, REVENUES  |                |              | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| <b>CERTIFICATED SALARIES</b>   |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries                 |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>   |                |              |                              |                   |                       |
| Classified Support Salaries  |                | 2200         | 49,020.00                    | 186,772.00        | 281.0%                |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget     | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 672,201.80                   | 536,598.00            | -20.2%                |
| Clerical, Technical and Office Salaries                   |                | 2400         | 1,142,812.58                 | 1,426,810.00          | 24.9%                 |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00                  | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                         |                |              | <b>1,864,034.38</b>          | <b>2,150,180.00</b>   | <b>15.4%</b>          |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                       |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00                  | 0.0%                  |
| PERS  |                | 3201-3202    | 470,263.02                   | 544,476.00            | 15.8%                 |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 134,601.86                   | 163,847.00            | 21.7%                 |
| Health and Welfare Benefits                               |                | 3401-3402    | 356,186.15                   | 459,421.00            | 29.0%                 |
| Unemployment Insurance                                    |                | 3501-3502    | 897.85                       | 7,179.00              | 699.6%                |
| Workers' Compensation                                     |                | 3601-3602    | 23,904.86                    | 28,224.00             | 18.1%                 |
| OPEB, Allocated   |                | 3701-3702    | 106,392.88                   | 134,165.00            | 26.1%                 |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00                  | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 3,922.22                     | 6,036.00              | 53.9%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                           |                |              | <b>1,096,168.84</b>          | <b>1,343,348.00</b>   | <b>22.5%</b>          |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                       |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00                  | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 8,610.85                     | 23,842.00             | 176.9%                |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                         | 0.00                  | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | <b>8,610.85</b>              | <b>23,842.00</b>      | <b>176.9%</b>         |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                              |                       |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00                  | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 114,968.67                   | 104,820.00            | -8.8%                 |
| Dues and Memberships                                      |                | 5300         | 0.00                         | 0.00                  | 0.0%                  |
| Insurance   |                | 5400-5450    | 6,137,685.02                 | 5,449,107.00          | -11.2%                |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                         | 0.00                  | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                         | 0.00                  | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 88,407.60                    | 111,021.00            | 25.6%                 |
| Professional/Consulting Services and                      |                |              |                              |                       |                       |
| Operating Expenditures                                    |                | 5800         | 222,275,851.49               | 212,986,575.00        | -4.2%                 |
| Communications  |                | 5900         | 13,074.56                    | 44,394.00             | 239.5%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>       |                |              | <b>228,629,987.34</b>        | <b>218,695,917.00</b> | <b>-4.3%</b>          |
| <b>DEPRECIATION AND AMORTIZATION</b>                      |                |              |                              |                       |                       |
| Depreciation Expense                                      |                | 6900         | 0.00                         | 0.00                  | 0.0%                  |
| Amortization Expense-Lease Assets                         |                | 6910         | 0.00                         | 0.00                  | 0.0%                  |
| Amortization Expense-Subscription Assets                  |                | 6920         | 0.00                         | 0.00                  | 0.0%                  |
| <b>TOTAL, DEPRECIATION AND AMORTIZATION</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>           | <b>0.0%</b>           |
| <b>TOTAL, EXPENSES</b>                                    |                |              | <b>231,598,801.41</b>        | <b>222,213,287.00</b> | <b>-4.1%</b>          |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                              |                       |                       |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                              |                       |                       |
| Other Authorized Interfund Transfers In                   |                | 8919         | 0.00                         | 0.00                  | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |                |              | 0.00                         | 0.00                  | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                            |                |              |                              |                       |                       |
| Other Authorized Interfund Transfers Out                  |                | 7619         | 2,000,000.00                 | 2,000,000.00          | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |                |              | 2,000,000.00                 | 2,000,000.00          | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                 |                |              |                              |                       |                       |
| <b>SOURCES</b>  |                |              |                              |                       |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                       |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                         | 0.00                  | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00                  | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                      |                |              |                              |                       |                       |
| 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%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                |                |              | <b>(2,000,000.00)</b>        | <b>(2,000,000.00)</b> | <b>0.0%</b>           |
| (a - b + c - d + e)                                       |                |              |                              |                       |                       |

| Description  | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 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        | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| 5) TOTAL, REVENUES   |                |                  | 253,817,791.27               | 244,818,715.00    | -3.5%                 |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 231,598,801.41               | 222,213,287.00    | -4.1%                 |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 231,598,801.41               | 222,213,287.00    | -4.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 22,218,989.86                | 22,605,428.00     | 1.7%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 2,000,000.00                 | 2,000,000.00      | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (2,000,000.00)               | (2,000,000.00)    | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 20,218,989.86                | 20,605,428.00     | 1.9%                  |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 113,860,005.21               | 134,078,995.07    | 17.8%                 |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 134,078,995.07               | 154,684,423.07    | 15.4%                 |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position   |                | 9790             | 134,078,995.07               | 154,684,423.07    | 15.4%                 |

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

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| 5) TOTAL, REVENUES  |                |                         | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 61,751.72                    | 150,000.00        | 142.9%                |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 61,751.72                    | 150,000.00        | 142.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 5,882,235.09                 | 1,850,000.00      | -68.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 9,382,235.09                 | 5,350,000.00      | -43.0%                |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 79,155,106.71                | 84,505,106.71     | 6.8%                  |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 79,155,106.71                | 84,505,106.71     | 6.8%                  |
| c) Unrestricted Net Position  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 79,155,106.71                |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 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) Fixed Assets  |                | 9400                    |                              |                   |                       |
| 11) TOTAL, ASSETS   |                |                         | 79,155,106.71                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |                         |                              |                   |                       |



| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 1) Deferred Outflows of Resources                                      |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 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) Long-Term Liabilities   |                |              |                              |                   |                       |
| b) Net Pension Liability   |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability  |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable   |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                                 |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>   |                |              |                              |                   |                       |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) |                |              | 79,155,106.71                |                   |                       |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| Fees and Contracts   |                |              |                              |                   |                       |
| In-District Premiums/  |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE   |                |              | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| TOTAL, REVENUES  |                |              | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                           |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                                   |                |              |                              |                   |                       |
| Operating Expenditures   |                | 5800         | 61,751.72                    | 150,000.00        | 142.9%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                           |                |              | 61,751.72                    | 150,000.00        | 142.9%                |
| TOTAL, EXPENSES  |                |              | 61,751.72                    | 150,000.00        | 142.9%                |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                |                | 8919         | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                      |                |              | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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                                    |                |              | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| (a + c - d + e)  |                |              | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| 5) TOTAL, REVENUES   |                |                  | 5,943,986.81                 | 2,000,000.00      | -66.4%                |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 61,751.72                    | 150,000.00        | 142.9%                |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 61,751.72                    | 150,000.00        | 142.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 5,882,235.09                 | 1,850,000.00      | -68.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 9,382,235.09                 | 5,350,000.00      | -43.0%                |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 69,772,871.62                | 79,155,106.71     | 13.4%                 |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 79,155,106.71                | 84,505,106.71     | 6.8%                  |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 79,155,106.71                | 84,505,106.71     | 6.8%                  |
| c) Unrestricted Net Position   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                       | Description            | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010                           | Other Restricted Local | 79,155,106.71                   | 84,505,106.71     |
| Total, Restricted Net Position |                        | 79,155,106.71                   | 84,505,106.71     |

| 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>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 62,221.03                 | 62,221.03  | 64,864.76  | 61,975.48         | 61,975.48            | 63,351.32            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 62,221.03                 | 62,221.03  | 64,864.76  | 61,975.48         | 61,975.48            | 63,351.32            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| 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]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 62,221.03                 | 62,221.03  | 64,864.76  | 61,975.48         | 61,975.48            | 63,351.32            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| 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>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 14.82                     | 14.82      | 14.82      | 16.47             | 16.47                | 16.47                |
| 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]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 14.82                     | 14.82      | 14.82      | 16.47             | 16.47                | 16.47                |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 14.82                     | 14.82      | 14.82      | 16.47             | 16.47                | 16.47                |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| 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>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| 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.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |

|   | Unaudited<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases      | Decreases      | Ending<br>Balance<br>June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|----------------|----------------|------------------------------|
| <b>Governmental Activities:</b>   |                             |                                       |                              |                |                |                              |
| Capital assets not being depreciated:   |                             |                                       |                              |                |                |                              |
| Land  | 66,411,797.26               |                                       | 66,411,797.26                |                |                | 66,411,797.26                |
| Work in Progress  | 265,982,655.70              | 44,068.00                             | 266,026,723.70               | 141,543,871.90 | 97,649,807.96  | 309,920,787.64               |
| Total capital assets not being depreciated  | 332,394,452.96              | 44,068.00                             | 332,438,520.96               | 141,543,871.90 | 97,649,807.96  | 376,332,584.90               |
| Capital assets being depreciated:   |                             |                                       |                              |                |                |                              |
| Land Improvements   | 134,424,158.63              |                                       | 134,424,158.63               | 56,690,503.39  |                | 191,114,662.02               |
| Buildings   | 1,156,826,700.22            |                                       | 1,156,826,700.22             | 40,959,304.57  | 21,077.49      | 1,197,764,927.30             |
| Equipment   | 52,766,346.87               | 288,812.00                            | 53,055,158.87                | 10,283,069.58  |                | 63,338,228.45                |
| Total capital assets being depreciated  | 1,344,017,205.72            | 288,812.00                            | 1,344,306,017.72             | 107,932,877.54 | 21,077.49      | 1,452,217,817.77             |
| Accumulated Depreciation for:   |                             |                                       |                              |                |                |                              |
| Land Improvements   | (68,657,513.09)             |                                       | (68,657,513.09)              |                | 7,026,343.84   | (75,683,856.93)              |
| Buildings   | (473,042,202.87)            |                                       | (473,042,202.87)             | 21,077.49      | 30,545,978.92  | (503,567,104.30)             |
| Equipment   | (35,883,756.05)             | (61,888.00)                           | (35,945,644.05)              |                | 3,846,460.29   | (39,792,104.34)              |
| Total accumulated depreciation  | (577,583,472.01)            | (61,888.00)                           | (577,645,360.01)             | 21,077.49      | 41,418,783.05  | (619,043,065.57)             |
| Total capital assets being depreciated, net excluding lease and subscription assets | 766,433,733.71              | 226,924.00                            | 766,660,657.71               | 107,953,955.03 | 41,439,860.54  | 833,174,752.20               |
| Lease Assets  |                             |                                       | 0.00                         |                |                | 0.00                         |
| Accumulated amortization for lease assets   |                             |                                       | 0.00                         |                |                | 0.00                         |
| Total lease assets, net   | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00           | 0.00                         |
| Subscription Assets   |                             |                                       | 0.00                         |                |                | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |                |                | 0.00                         |
| Total subscription assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00           | 0.00                         |
| Governmental activity capital assets, net   | 1,098,828,186.67            | 270,992.00                            | 1,099,099,178.67             | 249,497,826.93 | 139,089,668.50 | 1,209,507,337.10             |
| <b>Business-Type Activities:</b>  |                             |                                       |                              |                |                |                              |
| 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<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 55.38%           |
|       | CEA Deficiency Amount<br>Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.   | \$0.00           |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination<br>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  | \$570,175,819.65 |
|       | Appropriations Subject to Limit  | \$570,175,819.65 |
|       | 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  | 6.19%            |
|       | 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 11, 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:

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**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                  | 582,600,921.26             | 301     | 3,260,062.85                | 303     | 579,340,858.41                                   | 305        | 11,294,746.19                            | 92,248,614.00                             | 307          | 487,092,244.41                               | 309        |
| 2000 - Classified Salaries                    | 214,039,434.87             | 311     | 3,363,799.19                | 313     | 210,675,635.68                                   | 315        | 12,176,840.73                            | 46,819,115.00                             | 317          | 163,856,520.68                               | 319        |
| 3000 - Employee Benefits                      | 411,476,529.87             | 321     | 42,713,227.87               | 323     | 368,763,302.00                                   | 325        | 10,991,907.42                            | 47,506,615.00                             | 327          | 321,256,687.00                               | 329        |
| 4000 - Books, Supplies Equip Replace. (6500)  | 114,021,214.47             | 331     | 5,661,315.06                | 333     | 108,359,899.41                                   | 335        | 12,563,528.39                            | 69,455,464.00                             | 337          | 38,904,435.41                                | 339        |
| 5000 - Services . . . & 7300 - Indirect Costs | 224,275,334.45             | 341     | 5,194,690.98                | 343     | 219,080,643.47                                   | 345        | 18,211,171.32                            | 107,056,152.00                            | 347          | 112,024,491.47                               | 349        |
| <b>TOTAL</b>                                  |                            |         |                             |         | <b>1,486,220,338.97</b>                          | <b>365</b> |  |   | <b>TOTAL</b> | <b>1,123,134,378.97</b>                      | <b>369</b> |

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        | 430,623,103.12 | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  | 2100        | 39,698,762.93  | 380     |
| 3. STRS. . . . .  | 3101 & 3102 | 109,930,329.44 | 382     |
| 4. PERS. . . . .  | 3201 & 3202 | 9,987,872.70   | 383     |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   | 3301 & 3302 | 9,417,948.59   | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   | 3401 & 3402 | 80,357,977.43  | 385     |
| 7. Unemployment Insurance. . . . .  | 3501 & 3502 | 229,606.12     | 390     |
| 8. Workers' Compensation Insurance. . . . .   | 3601 & 3602 | 5,869,584.31   | 392     |
| 9. OPEB, Active Employees (EC 41372). . . . .   | 3751 & 3752 | 0.00           |         |
| 10. Other Benefits (EC 22310). . . . .  | 3901 & 3902 | 227,458.93     | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |             | 686,342,643.57 | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |             | 3,124,575.01   |         |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 503,410.92     | 396     |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             | 61,278,481.45  | 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |             | 621,939,587.11 | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 55.38%         |         |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .  |             |                |         |

| <b>PART III: DEFICIENCY AMOUNT</b>  |                  |
|---|------------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                  |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....  | 55.00%           |
| 2. Percentage spent by this district (Part II, Line 15) .....   | 55.38%           |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....   | 0.00%            |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....   | 1,123,134,378.97 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) .....  | 0.00             |
| <b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>   |                  |
| Overrides includes one-time funding and programs not incurring teacher salary expenditures.   |                  |
|   |                  |
|   |                  |
|   |                  |

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 |
|--|--------------------------|---------------------------------|------------------------|---------------|---------------|------------------------|-----------------------------|
| <b>Governmental Activities:</b>                |                          |                                 |                        |               |               |                        |                             |
| General Obligation Bonds Payable               | 883,477,510.65           |                                 | 883,477,510.65         |               | 36,680,063.00 | 846,797,447.65         | 37,367,198.00               |
| 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                   | 60,835,806.00            | 8,689,109.00                    | 69,524,915.00          | 7,225,233.00  | 1,914,537.00  | 74,835,611.00          |                             |
| Net Pension Liability                          | 492,432,000.00           | 370,323,000.00                  | 862,755,000.00         |               |               | 862,755,000.00         |                             |
| Total/Net OPEB Liability                       | 987,304,445.00           | (343,297,475.00)                | 644,006,970.00         | 86,037,513.00 | 9,382,234.00  | 720,662,249.00         |                             |
| Compensated Absences Payable                   | 4,023,694.00             | 2,124.00                        | 4,025,818.00           | 1,331,609.00  |               | 5,357,427.00           |                             |
| Subscription Liability                         |                          |                                 | 0.00                   |               |               | 0.00                   |                             |
| Governmental activities long-term liabilities  | 2,428,073,455.65         | 35,716,758.00                   | 2,463,790,213.65       | 94,594,355.00 | 47,976,834.00 | 2,510,407,734.65       | 37,367,198.00               |
| <b>Business-Type Activities:</b>               |                          |                                 |                        |               |               |                        |                             |
| 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                        |

**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**Every Student Succeeds Act Maintenance of Effort**  
**Expenditures**

| 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                   | 1,633,954,570.81     |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | All                             | 1000-7999                   | 308,962,437.75       |
| 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                   | 238,276.90           |
| 2. Capital Outlay   | All except 7100-7199 | All except 5000-5999            | 6000-6999 except 6600, 6910 | 12,644,388.35        |
| 3. Debt Service   | All                  | 9100                            | 5400-5450, 5800, 7430-7439  | 0.00                 |
| 4. Other Transfers Out  | All                  | 9200                            | 7200-7299                   | 2,424,408.09         |
| 5. Interfund Transfers Out  | All                  | 9300                            | 7600-7629                   | 4,861,720.42         |
| 6. All Other Financing Uses   | All                  | 9100                            | 7699                        | 0.00                 |
|   |                      | 9200                            | 7651                        |                      |
| 7. Nonagency  | 7100-7199            | All except 5000-5999, 9000-9999 | 1000-7999                   | 7,611,029.04         |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)     | All                  | All                             | 8710                        | 0.00                 |

|  |   |     |   |   |
|--|---|-----|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                      | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |     |   |   |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)         |   |     |   | 27,779,822.80                           |
| D. Plus additional MOE expenditures:   | All   | All | 1000-7143,<br>7300-7439<br><br>minus<br>8000-8699                 | 0.00                                    |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)           |   |     | Manually entered. Must not include expenditures in lines A or D1. |   |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include expenditures in lines A or D1.             |     |   |   |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                |   |     |   | 1,297,212,310.26                        |
| <b>Section II - Expenditures Per ADA</b>   |   |     |   | <b>2023-24 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)                          |   |     |   | 62,221.03                               |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |   |     |   | 20,848.45                               |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b> | <b>Total</b>  |     |   | <b>Per ADA</b>                          |

|   |                  |           |
|---|------------------|-----------|
| <p>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.)</p> |                  |           |
| <p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>  |                  |           |
| <p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>  |                  |           |
| <p>B. Required effort (Line A.2 times 90%)</p>  |                  |           |
| <p>C. Current year expenditures (Line I.E and Line II.B)</p>  |                  |           |
| <p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>  |                  |           |
|   | 1,148,827,862.70 | 18,518.63 |
|   | 0.00             | 0.00      |
|   | 1,148,827,862.70 | 18,518.63 |
|   | 1,033,945,076.43 | 16,666.77 |
|   | 1,297,212,310.26 | 20,848.45 |
|   | 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><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>  |                    |                      |
| Description of Adjustments   | Total Expenditures | Expenditures Per ADA |
|  |                    |                      |
|  |                    |                      |
|  |                    |                      |
|  |                    |                      |
| <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 |
| <b>A. PRIOR YEAR DATA</b>   | 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<br>(Preload/Line D11, PY column)   | 547,359,384.54         |              | 547,359,384.54      |                        |              | 570,175,819.65      |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)   | 62,382.68              |              | 62,382.68           |                        |              | 62,221.03           |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>  | 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<br>(Lines A3 plus A4 minus A5)   |                        |              | 0.00                |                        |              | 0.00                |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                        |              |                     |                        |              |                     |
| <b>B. CURRENT YEAR GANN ADA</b>   | 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)   | 62,221.03              |              | 62,221.03           | 61,975.48              |              | 61,975.48           |
| 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)  |                        |              | 62,221.03           |                        |              | 61,975.48           |
| <b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>   | 2023-24 Actual         |              |                     | 2024-25 Budget         |              |                     |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                        |              |                     |                        |              |                     |
| 1. Homeowners' Exemption (Object 8021)  | 488,697.19             |              | 488,697.19          | 501,049.00             |              | 501,049.00          |
| 2. Timber Yield Tax (Object 8022)   | 0.00                   |              | 0.00                | 0.00                   |              | 0.00                |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)  | .16                    |              | .16                 | 541,217.00             |              | 541,217.00          |
| 4. Secured Roll Taxes (Object 8041)   | 74,746,285.08          |              | 74,746,285.08       | 70,149,772.00          |              | 70,149,772.00       |
| 5. Unsecured Roll Taxes (Object 8042)   | 4,531,973.83           |              | 4,531,973.83        | 3,428,699.00           |              | 3,428,699.00        |
| 6. Prior Years' Taxes (Object 8043)   | 447,973.62             |              | 447,973.62          | 242,175.00             |              | 242,175.00          |
| 7. Supplemental Taxes (Object 8044)   | 3,083,865.12           |              | 3,083,865.12        | 1,992,801.00           |              | 1,992,801.00        |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | (2,310,852.15)         |              | (2,310,852.15)      | (2,849,664.00)         |              | (2,849,664.00)      |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)   | 0.00                   |              | 0.00                | 0.00                   |              | 0.00                |

|   | 2023-24 Calculations |              |                     | 2024-25 Calculations |              |                     |
|---|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
|   | Extracted Data       | Adjustments* | Entered Data/Totals | Extracted Data       | Adjustments* | Entered Data/Totals |
| 10. Other In-Lieu Taxes (Object 8082)   | 3,240.05             |              | 3,240.05            | 0.00                 |              | 0.00                |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625)   | 11,925,163.25        |              | 11,925,163.25       | 9,006,418.00         |              | 9,006,418.00        |
| 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)  | 92,916,346.15        | 0.00         | 92,916,346.15       | 83,012,467.00        | 0.00         | 83,012,467.00       |
| 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)  | 92,916,346.15        | 0.00         | 92,916,346.15       | 83,012,467.00        | 0.00         | 83,012,467.00       |
| <b>EXCLUDED APPROPRIATIONS</b>  |                      |              |                     |                      |              |                     |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) |                      |              | 11,207,732.46       |                      |              | 12,612,691.00       |
| 19b. Qualified Capital Outlay Projects  |                      |              |                     |                      |              |                     |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)                         | 41,213,364.29        |              | 41,213,364.29       | 48,679,373.00        |              | 48,679,373.00       |
| 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)  | 41,213,364.29        | 0.00         | 52,421,096.75       | 48,679,373.00        | 0.00         | 61,292,064.00       |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>  |                      |              |                     |                      |              |                     |
| 24. LCFF - CY (objects 8011 and 8012)   | 923,834,449.00       |              | 923,834,449.00      | 921,977,748.00       |              | 921,977,748.00      |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)  | 47,433.00            |              | 47,433.00           | 0.00                 |              | 0.00                |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)   | 923,881,882.00       | 0.00         | 923,881,882.00      | 921,977,748.00       | 0.00         | 921,977,748.00      |
| <b>DATA FOR INTEREST CALCULATION</b>  |                      |              |                     |                      |              |                     |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)   | 1,676,014,115.65     |              | 1,676,014,115.65    | 1,473,431,012.00     |              | 1,473,431,012.00    |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)                      | 24,162,545.62        |              | 24,162,545.62       | 12,900,000.00        |              | 12,900,000.00       |
| <b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>   |                      |              |                     |                      |              |                     |
| <b>PRELIMINARY APPROPRIATIONS LIMIT</b>   |                      |              |                     |                      |              |                     |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)  |                      |              | 547,359,384.54      |                      |              | 570,175,819.65      |

|  | 2023-24 Calculations |              |                     | 2024-25 Calculations |              |                     |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
|  | Extracted Data       | Adjustments* | Entered Data/Totals | Extracted Data       | Adjustments* | Entered Data/Totals |
| 2. Inflation Adjustment  |                      |              | 1.0444              |                      |              | 1.0362              |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)                                       |                      |              | 0.9974              |                      |              | 0.9961              |
| 4. PRELIMINARY APPROPRIATIONS LIMIT<br>(Lines D1 times D2 times D3)  |                      |              | 570,175,819.65      |                      |              | 588,512,001.20      |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>   |                      |              |                     |                      |              |                     |
| 5. Local Revenues Excluding Interest (Line C18)  |                      |              | 92,916,346.15       |                      |              | 83,012,467.00       |
| 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)         |                      |              | 7,466,523.60        |                      |              | 7,437,057.60        |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)                           |                      |              | 529,680,570.25      |                      |              | 566,791,598.20      |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)  |                      |              | 529,680,570.25      |                      |              | 566,791,598.20      |
| 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])                                |                      |              | 9,107,069.10        |                      |              | 5,739,332.05        |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)   |                      |              | 102,023,415.25      |                      |              | 88,751,799.05       |
| 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) |                      |              | 520,573,501.15      |                      |              | 561,052,266.15      |
| 9. Total Appropriations Subject to the Limit   |                      |              |                     |                      |              |                     |
| a. Local Revenues (Line D7b)   |                      |              | 102,023,415.25      |                      |              |                     |
| b. State Subventions (Line D8)   |                      |              | 520,573,501.15      |                      |              |                     |
| c. Less: Excluded Appropriations (Line C23)  |                      |              | 52,421,096.75       |                      |              |                     |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT<br>(Lines D9a plus D9b minus D9c)   |                      |              | 570,175,819.65      |                      |              |                     |
| 10. Adjustments to the Limit Per<br>Government Code Section 7902.1<br>(Line D9d minus D4)  |                      |              | 0.00                |                      |              |                     |
| <b>SUMMARY</b>   |                      |              |                     |                      |              |                     |
| 11. Adjusted Appropriations Limit<br>(Lines D4 plus D10)   |                      |              | 570,175,819.65      |                      |              | 588,512,001.20      |
| 12. Appropriations Subject to the Limit<br>(Line D9d)  |                      |              | 570,175,819.65      |                      |              |                     |
| ** Please provide below an explanation for each entry in the adjustments column.   |                      |              |                     |                      |              |                     |
|  |                      |              |                     |                      |              |                     |
|  |                      |              |                     |                      |              |                     |
|  |                      |              |                     |                      |              |                     |



**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) 49,506,287.98
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,117,391,994.16

**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) 4.43%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 45,813,632.30
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 15,968,163.12

|  |                  |
|--|------------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)  | 155,000.00       |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)   | 0.00             |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  | 7,027,415.79     |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  | 5,139.40         |
| 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)   | 68,969,350.61    |
| 9. Carry-Forward Adjustment (Part IV, Line F)  | 21,053,650.07    |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)   | 90,023,000.68    |
| <b>B. Base Costs</b>   |                  |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  | 811,455,221.23   |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)   | 179,179,673.97   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)  | 147,820,906.16   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)   | 71,512,680.50    |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)   | 372,705.59       |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)  | 2,042,524.10     |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)  | 9,326,629.55     |
| 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)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 4,171,088.75     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)             | 242,783.04       |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  | 151,604,994.76   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)   | 110,874.15       |
| 13. Adjustment for Employment Separation Costs   |                  |
| a. Less: Normal Separation Costs (Part II, Line A)   | 0.00             |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00             |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)   | 3,141,575.85     |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)   | 8,975,062.81     |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 28,344,251.08    |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 36,715,265.78    |
| 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)  | 1,455,016,237.32 |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b><br>(For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19)   | 4.74%            |
| <b>D. Preliminary Proposed Indirect Cost Rate</b><br>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)<br>(Line A10 divided by Line B19)   | 6.19%            |

**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.

|  |                |
|--|----------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | 68,969,350.61  |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                |
| 1. Carry-forward adjustment from the second prior year   | (3,101,200.43) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.08%) times Part III, Line B19); zero if negative   | 21,053,650.07  |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.08%) times Part III, Line B19); zero if positive  | 0.00           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | 21,053,650.07  |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                |
| 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              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | 21,053,650.07  |

Approved indirect cost rate: 3.08%  
Highest rate used in any program: 3.08%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01   | 2600     | 47,309,201.02  | 1,457,123.39                                   | 3.08%     |
| 01   | 3010     | 56,921,709.26  | 1,753,188.65                                   | 3.08%     |
| 01   | 3060     | 547,534.03   | 16,773.19                                      | 3.06%     |
| 01   | 3061     | 103,426.41   | 3,182.19                                       | 3.08%     |
| 01   | 3110     | 13,958.75  | 429.93   | 3.08%     |
| 01   | 3182     | 2,335,896.32   | 71,945.61                                      | 3.08%     |
| 01   | 3213     | 102,328,045.10   | 3,150,509.25                                   | 3.08%     |
| 01   | 3309     | 38,830.04  | 1,195.97                                       | 3.08%     |
| 01   | 3310     | 14,564,057.96  | 448,572.99                                     | 3.08%     |
| 01   | 3311     | 16,263.54  | 500.92   | 3.08%     |
| 01   | 3312     | 2,209,852.83   | 68,063.47                                      | 3.08%     |
| 01   | 3315     | 152,829.54   | 4,707.15                                       | 3.08%     |
| 01   | 3318     | 96,611.20  | 2,975.62                                       | 3.08%     |
| 01   | 3326     | 27,540.37  | 848.24   | 3.08%     |
| 01   | 3327     | 745,527.93   | 22,962.26                                      | 3.08%     |
| 01   | 3385     | 91,980.47  | 2,833.00                                       | 3.08%     |
| 01   | 3395     | 19,326.53  | 595.26   | 3.08%     |
| 01   | 3550     | 1,409,733.22   | 43,419.78                                      | 3.08%     |
| 01   | 4035     | 8,368,269.67   | 257,742.71                                     | 3.08%     |
| 01   | 4124     | 3,546,792.90   | 109,241.22                                     | 3.08%     |
| 01   | 4203     | 1,232,972.58   | 37,265.49                                      | 3.02%     |
| 01   | 4510     | 41,331.98  | 1,273.02                                       | 3.08%     |
| 01   | 5630     | 28,117.83  | 866.03   | 3.08%     |
| 01   | 5632     | 3,476.20   | 107.07   | 3.08%     |
| 01   | 5634     | 309,001.72   | 9,517.25                                       | 3.08%     |
| 01   | 5810     | 3,246,076.78   | 65,869.16                                      | 2.03%     |
| 01   | 6010     | 12,678,277.44  | 390,490.95                                     | 3.08%     |
| 01   | 6211     | 325,936.57   | 10,038.85                                      | 3.08%     |
| 01   | 6266     | 2,409,907.97   | 74,225.17                                      | 3.08%     |
| 01   | 6332     | 1,031,086.07   | 31,757.45                                      | 3.08%     |
| 01   | 6385     | 111,996.38   | 3,449.49                                       | 3.08%     |
| 01   | 6387     | 1,443,015.18   | 44,444.86                                      | 3.08%     |
| 01   | 6388     | 2,119,094.01   | 65,268.10                                      | 3.08%     |
| 01   | 6500     | 138,706,801.16   | 4,149,067.28                                   | 2.99%     |
| 01   | 6510     | 1,809,675.61   | 55,738.01                                      | 3.08%     |
| 01   | 6520     | 446,445.05   | 13,750.51                                      | 3.08%     |
| 01   | 6546     | 2,958,477.59   | 91,121.11                                      | 3.08%     |
| 01   | 6547     | 5,580,520.76   | 171,880.04                                     | 3.08%     |



**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**Exhibit A: Indirect Cost Rates Charged to Programs**

|    |      |               |              |       |
|----|------|---------------|--------------|-------|
| 01 | 6770 | 1,219,779.36  | 12,197.74    | 1.00% |
| 01 | 7085 | 306,064.19    | 9,426.78     | 3.08% |
| 01 | 7220 | 378,271.76    | 11,650.77    | 3.08% |
| 01 | 7311 | 70,714.08     | 2,177.99     | 3.08% |
| 01 | 7339 | 2,712.35      | 83.54        | 3.08% |
| 01 | 7388 | 1,008,984.35  | 31,076.71    | 3.08% |
| 01 | 7412 | 974,550.31    | 30,016.15    | 3.08% |
| 01 | 7413 | 775,725.20    | 23,892.34    | 3.08% |
| 01 | 7425 | 257,608.57    | 7,934.34     | 3.08% |
| 01 | 7426 | 23,970.26     | 622.74       | 2.60% |
| 01 | 7435 | 8,999,621.51  | 277,188.34   | 3.08% |
| 01 | 7810 | 329,491.75    | 10,148.34    | 3.08% |
| 01 | 8150 | 35,601,891.75 | 1,096,538.27 | 3.08% |
| 01 | 9010 | 10,525,876.95 | 82,701.03    | 0.79% |
| 11 | 3555 | 87,889.59     | 2,707.00     | 3.08% |
| 11 | 5810 | 143,059.74    | 4,406.24     | 3.08% |
| 11 | 6391 | 6,453,837.83  | 198,737.23   | 3.08% |
| 12 | 5025 | 401,639.50    | 12,370.50    | 3.08% |
| 12 | 5035 | 761,238.84    | 23,446.16    | 3.08% |
| 12 | 5059 | 599,624.67    | 18,468.44    | 3.08% |
| 12 | 5160 | 298,044.62    | 9,179.77     | 3.08% |
| 12 | 6040 | 2,219,693.44  | 68,366.56    | 3.08% |
| 12 | 6052 | 38,804.81     | 1,195.19     | 3.08% |
| 12 | 6053 | 707,302.70    | 21,784.92    | 3.08% |
| 12 | 6105 | 20,368,658.32 | 627,354.68   | 3.08% |
| 12 | 6128 | 673,951.45    | 20,757.70    | 3.08% |
| 12 | 7810 | 60,996.02     | 1,878.68     | 3.08% |
| 12 | 9010 | 1,731,694.53  | 52,686.61    | 3.04% |
| 13 | 5310 | 29,803,301.52 | 917,941.69   | 3.08% |
| 13 | 5320 | 6,609,135.82  | 203,561.38   | 3.08% |
| 13 | 5810 | 70,787.24     | 2,180.25     | 3.08% |
| 13 | 9010 | 232,041.20    | 4,448.92     | 1.92% |

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

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals        |
|---|---------------------------------------|---|---|--|---------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |   |   |  |               |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 0.00  |   | 4,849,926.06   | 4,849,926.06  |
| 2. State Lottery Revenue  | 8560                                  | 14,656,788.39                               |   | 7,603,946.12   | 22,260,734.51 |
| 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)                                |                                       | 14,656,788.39                               | 0.00  | 12,453,872.18  | 27,110,660.57 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |   |   |  |               |
| 1. Certificated Salaries  | 1000-1999                             | 10,050,982.21                               |   | 0.00   | 10,050,982.21 |
| 2. Classified Salaries  | 2000-2999                             | 61,726.26                                   |   | 0.00   | 61,726.26     |
| 3. Employee Benefits  | 3000-3999                             | 4,426,348.45                                |   | 0.00   | 4,426,348.45  |
| 4. Books and Supplies   | 4000-4999                             | 0.00  |   | 3,698,740.65   | 3,698,740.65  |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 117,731.47                                  |   |  | 117,731.47    |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>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,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00          |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>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 ) |                                       | 14,656,788.39                               | 0.00  | 3,698,740.65   | 18,355,529.04 |
| <b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>                | 979Z                                  | 0.00  | 0.00  | 8,755,131.53   | 8,755,131.53  |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |               |

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<br>(col. 3 x Sch. CAC<br>line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 2,008,831.81                                 | 2,816,581.79                           | 4,825,413.60                         | 233,520.52   |  | 5,058,934.12  |
| 1110                       | Regular Education, K-12   | 942,487,985.84                               | 162,722,699.99                         | 1,105,210,685.83                     | 53,485,441.53  |  | 1,158,696,127.36  |
| 3100                       | Alternative Schools   | 930,425.00                                   | 873,505.72                             | 1,803,930.72                         | 87,299.22  |  | 1,891,229.94  |
| 3200                       | Continuation Schools  | 6,151,685.16                                 | 990,382.28                             | 7,142,067.44                         | 345,632.41   |  | 7,487,699.85  |
| 3300                       | Independent Study Centers   | 16,304,509.16                                | 630,886.36                             | 16,935,395.52                        | 819,569.62   |  | 17,754,965.14   |
| 3400                       | Opportunity Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 3550                       | Community Day Schools   | 6,300,704.07                                 | 1,545,024.13                           | 7,845,728.20                         | 379,685.29   |  | 8,225,413.49  |
| 3700                       | Specialized Secondary Programs  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 3800                       | Career Technical Education  | 21,774,895.43                                | 281,409.94                             | 22,056,305.37                        | 1,067,390.36   |  | 23,123,695.73   |
| 4110                       | Regular Education, Adult  | 891,944.67                                   | 1,901,254.41                           | 2,793,199.08                         | 135,173.76   |  | 2,928,372.84  |
| 4610                       | Adult Independent Study Centers   | 1,993.81                                     | 0.00                                   | 1,993.81                             | 96.49  |  | 2,090.30  |
| 4620                       | Adult Correctional Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 4630                       | Adult Career Technical Education  | 60,997.45                                    | 0.00                                   | 60,997.45                            | 2,951.90   |  | 63,949.35   |
| 4760                       | Bilingual   | 28,536,921.66                                | 563,531.06                             | 29,100,452.72                        | 1,408,284.03   |  | 30,508,736.75   |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 5000-5999                  | Special Education   | 237,828,884.27                               | 17,348,426.76                          | 255,177,311.03                       | 12,349,022.07  |  | 267,526,333.10  |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 7110                       | Nonagency - Educational   | 6,391,180.70                                 | 44,340.29                              | 6,435,520.99                         | 311,439.88   |  | 6,746,960.87  |
| 7150                       | Nonagency - Other   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 8100                       | Community Services  | 235,388.12                                   | 0.00                                   | 235,388.12                           | 11,391.35  |  | 246,779.47  |
| 8500                       | Child Care and Development Services   | 137,323.47                                   | 365,408.49                             | 502,731.96                           | 24,329.15  |  | 527,061.11  |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ---                        | Food Services   |  |  |                                      |  | 9,766,198.78                             | 9,766,198.78  |
| ---                        | Enterprise  |  |  |                                      |  | 2,042,524.10                             | 2,042,524.10  |
| ---                        | Facilities Acquisition & Construction   |  |  |                                      |  | 74,288,036.66                            | 74,288,036.66   |
| ---                        | Other Outgo   |  |  |                                      |  | 9,817,604.69                             | 9,817,604.69  |
| <b>Other Funds ---</b>     | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 4,251,111.23                           | 4,251,111.23                         | 5,192,217.86   |  | 9,443,329.09  |
| ---                        | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | (2,191,471.92)   |  | (2,191,471.92)  |
| ---                        | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 1,270,043,670.62                             | 194,334,562.45                         | 1,464,378,233.07                     | 73,661,973.52  | 95,914,364.23                            | 1,633,954,570.82  |

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

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total            |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|------------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                  |
| 0001                              | Pre-Kindergarten                    | 1,016,662.26                         | 101,962.82  | 668,737.77  | 0.00                                     | 221,468.96   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 2,008,831.81     |
| 1110                              | Regular Education, K-12             | 608,543,094.01                       | 42,357,490.07   | 28,723,443.69   | 74,733,977.08                            | 75,820,854.81  | 1,694,655.07                            | 96,750,163.49                               |   |   | 13,864,307.62   | 0.00   | 942,487,985.84   |
| 3100                              | Alternative Schools                 | 0.00                                 | 930,425.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 930,425.00       |
| 3200                              | Continuation Schools                | 4,613,132.93                         | 5,880.39  | 5,399.47  | 1,127,833.52                             | 368,100.40   | 0.00                                    | 30,180.87                                   |   |   | 1,157.58  | 0.00   | 6,151,685.16     |
| 3300                              | Independent Study Centers           | 12,458,970.58                        | 4,790.42  | 189,906.24  | 2,438,348.64                             | 1,064,177.95   | 0.00                                    | 0.00  |   |   | 32,301.78   | 116,013.55                                     | 16,304,509.16    |
| 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               | 3,588,065.36                         | 19,905.17   | 1,459.91  | 1,209,527.33                             | 1,481,746.30   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 6,300,704.07     |
| 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          | 14,597,809.65                        | 5,343,541.70  | 0.00  | 0.00                                     | 1,475,948.08   | 0.00                                    | 357,596.00                                  |   |   | 0.00  | 0.00   | 21,774,895.43    |
| 4110                              | Regular Education, Adult            | 705,420.84                           | 0.00  | 0.00  | 121,913.00                               | 64,610.83  | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 891,944.67       |
| 4610                              | Adult Independent Study Centers     | 1,993.81                             | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 1,993.81         |
| 4620                              | Adult Correctional Education        | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00             |
| 4630                              | Adult Career Technical Education    | 60,997.45                            | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 60,997.45        |
| 4760                              | Bilingual                           | 15,876,267.64                        | 1,397,926.51  | 4,169,104.27  | 20,284.22                                | 7,073,339.02   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 28,536,921.66    |
| 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                   | 183,694,394.87                       | 12,902,096.43   | 539,971.30  | 1,203,778.44                             | 28,251,802.75  | 11,081,873.19                           | 0.00  |   |   | 154,967.29  | 0.00   | 237,828,884.27   |
| 6000                              | ROC/P                               | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00             |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                  |
| 7110                              | Nonagency - Educational             | 5,536,666.14                         | 5,076.17  | 601.16  | 654,377.61                               | 194,459.62   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 6,391,180.70     |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 235,388.12                                  | 0.00  | 0.00  | 0.00   | 235,388.12       |
| 8500                              | Child Care and Development Services | 6.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 137,317.47                                  | 0.00  | 0.00  | 0.00   | 137,323.47       |
| <b>Total Direct Charged Costs</b> |                                     | 850,693,481.54                       | 63,069,094.68   | 34,298,623.81   | 81,510,039.84                            | 116,016,508.72   | 12,776,528.26                           | 97,137,940.36                               | 372,705.59                                  | 0.00  | 14,052,734.27   | 116,013.55                                     | 1,270,043,670.62 |

\* 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   |                       |
| <b>Instructional Goals</b>           |                                       |  |                       |                      |                       |
| 0001                                 | Pre-Kindergarten                      | 163,311.72   | 2,653,270.07          | 0.00                 | 2,816,581.79          |
| 1110                                 | Regular Education, K-12               | 18,932,101.44  | 131,025,858.11        | 12,764,740.44        | 162,722,699.99        |
| 3100                                 | Alternative Schools                   | 0.00   | 873,505.72            | 0.00                 | 873,505.72            |
| 3200                                 | Continuation Schools                  | 88,680.58  | 901,701.70            | 0.00                 | 990,382.28            |
| 3300                                 | Independent Study Centers             | 303,357.32   | 327,529.04            | 0.00                 | 630,886.36            |
| 3400                                 | Opportunity Schools                   | 0.00   | 0.00                  | 0.00                 | 0.00                  |
| 3550                                 | Community Day Schools                 | 310,382.04   | 1,234,642.09          | 0.00                 | 1,545,024.13          |
| 3700                                 | Specialized Secondary Programs        | 0.00   | 0.00                  | 0.00                 | 0.00                  |
| 3800                                 | Career Technical Education            | 281,409.94   | 0.00                  | 0.00                 | 281,409.94            |
| 4110                                 | Regular Education, Adult              | 4,434.03   | 1,896,820.38          | 0.00                 | 1,901,254.41          |
| 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                             | 563,531.06   | 0.00                  | 0.00                 | 563,531.06            |
| 4850                                 | Migrant Education                     | 0.00   | 0.00                  | 0.00                 | 0.00                  |
| 5000-5999                            | Special Education (allocated to 5001) | 3,459,696.95   | 12,571,419.14         | 1,317,310.67         | 17,348,426.76         |
| 6000                                 | ROC/IP                                | 0.00   | 0.00                  | 0.00                 | 0.00                  |
| <b>Other Goals</b>                   |                                       |  |                       |                      |                       |
| 7110                                 | Nonagency - Educational               | 44,340.29  | 0.00                  | 0.00                 | 44,340.29             |
| 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   | 365,408.49            | 0.00                 | 365,408.49            |
| <b>Other Funds</b>                   |                                       |  |                       |                      |                       |
| --                                   | Adult Education (Fund 11)             | 0.00   | 0.00                  | 0.00                 | 0.00                  |
| --                                   | Child Development (Fund 12)           | 196,301.66   | 398,731.01            | 0.00                 | 595,032.67            |
| --                                   | Cafeteria (Funds 13 and 61)           | 0.00   | 3,656,078.56          | 0.00                 | 3,656,078.56          |
| <b>Total Allocated Support Costs</b> |                                       | <b>24,347,547.03</b>   | <b>155,904,964.31</b> | <b>14,082,051.11</b> | <b>194,334,562.45</b> |

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

|           |  |                  |
|-----------|--|------------------|
| <b>A.</b> | <b>Central Administration Costs in General Fund and Charter Schools Funds</b>  |                  |
| 1         | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)    | 9,326,629.55     |
| 2         | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 155,000.00       |
| 3         | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)   | 50,160,869.74    |
| 4         | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                      | 16,210,946.16    |
| 5         | Total Central Administration Costs in General Fund and Charter Schools Funds   | 75,853,445.45    |
| <b>B.</b> | <b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>                                  |                  |
| 1         | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 1,270,043,670.62 |
| 2         | Total Allocated Costs (from Form PCR, Column 2, Total)   | 194,334,562.45   |
| 3         | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                   | 1,464,378,233.07 |
| <b>C.</b> | <b>Direct Charged Costs in Other Funds</b>   |                  |
| 1         | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 8,975,062.81     |
| 2         | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 28,591,170.90    |
| 3         | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 65,473,433.58    |
| 4         | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00             |
| 5         | Total Direct Charged Costs in Other Funds  | 103,039,667.29   |
| <b>D.</b> | <b>Total Direct Charged and Allocated Costs (B3 + C5)</b>  | 1,567,417,900.36 |
| <b>E.</b> | <b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>                            | 4.84%            |

| Type of Activity  | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities<br>Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-<br>9999) | Total         |
|---|----------------------------------|-------------------------------|--|--|---------------|
| Food Services (Objects 1000-5999, 6400-6920)              | 9,766,198.78                     |                               |  |  | 9,766,198.78  |
| Enterprise (Objects 1000-5999, 6400-6920)                 |                                  | 2,042,524.10                  |  |  | 2,042,524.10  |
| Facilities Acquisition & Construction (Objects 1000-6700) |                                  |                               | 74,288,036.66  |  | 74,288,036.66 |
| Other Outgo (Objects 1000 - 7999)                         |                                  |                               |  | 9,817,604.69                             | 9,817,604.69  |
| <b>Total Other Costs</b>                                  | 9,766,198.78                     | 2,042,524.10                  | 74,288,036.66  | 9,817,604.69                             | 95,914,364.23 |

**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) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                                       | 2,552,075.46   | 4,149,750.75  | 39,521.40                             | 17,606,199.40                                       | 155,904,964.31  | 0.00  | 14,082,051.11                        |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br><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)                         |
| <b>Instructional Goals</b>   |  |   |                                       |   |   |   |                                      |
| <b>Description</b>   |  |   |                                       |   |   |   |                                      |
| 0001 Pre-Kindergarten  |  | 4.00  |                                       |   | 93.16   |   |                                      |
| 1110 Regular Education, K-12   | 33.76  | 82.88   | .10                                   | 325.96  | 4,600.50  |   | 14,535.00                            |
| 3100 Alternative Schools   |  |   |                                       |   | 30.67   |   |                                      |
| 3200 Continuation Schools  |  |   |                                       | 2.00  | 31.66   |   |                                      |
| 3300 Independent Study Centers   |  | 2.00  |                                       | 5.00  | 11.50   |   |                                      |
| 3400 Opportunity Schools   |  |   |                                       |   |   |   |                                      |
| 3550 Community Day Schools   |  |   |                                       | 7.00  | 43.35   |   |                                      |
| 3700 Specialized Secondary Programs  |  |   |                                       |   |   |   |                                      |
| 3800 Career Technical Education  | 9.00   |   |                                       |   |   |   |                                      |
| 4110 Regular Education, Adult  |  |   |                                       | .10   | 66.60   |   |                                      |
| 4610 Adult Independent Study Centers   |  |   |                                       |   |   |   |                                      |
| 4620 Adult Correctional Education  |  |   |                                       |   |   |   |                                      |
| 4630 Adult Career Technical Education  |  |   |                                       |   |   |   |                                      |
| 4760 Bilingual   |  | 12.76   |                                       | .96   |   |   |                                      |
| 4850 Migrant Education   |  |   |                                       |   |   |   |                                      |
| 5000-5999 Special Education (allocated to 5001)  | 34.00  |   |                                       | 54.05   | 441.40  |   | 1,500.00                             |
| 6000 ROC/P   |  |   |                                       |   |   |   |                                      |
| <b>Other Goals</b>   |  |   |                                       |   |   |   |                                      |
| <b>Description</b>   |  |   |                                       |   |   |   |                                      |
| 7110 Nonagency - Educational   |  |   |                                       | 1.00  |   |   |                                      |
| 7150 Nonagency - Other   |  |   |                                       |   |   |   |                                      |
| 8100 Community Services  |  |   |                                       |   |   |   |                                      |
| 8500 Child Care and Development Services   |  |   |                                       |   | 12.83   |   |                                      |
| <b>Other Funds</b>   |  |   |                                       |   |   |   |                                      |
| <b>Description</b>   |  |   |                                       |   |   |   |                                      |
| -- Adult Education (Fund 11)   |  |   |                                       |   |   |   |                                      |
| -- Child Development (Fund 12)   | 4.86   |   |                                       | 1.00  | 14.00   |   |                                      |
| -- Cafeteria (Funds 13 & 61)   |  |   |                                       |   | 128.37  |   |                                      |
| <b>C. Total Allocation Factors</b>   | 81.62  | 101.64  | .10                                   | 397.07  | 5,474.04  | 0.00  | 16,035.00                            |



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

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total                 |
|--|---|--|-----------------------------------|---|--|---|--|--------------|-----------------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |              | 9,997.00              |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |              |                       |
| 1000-1999  | Certificated Salaries   | 515,985.94                                 | 4,186,187.55                      | 0.00  | 2,262,723.46                           | 3,286,600.82                                      | 75,970,846.96                          |              | 86,222,344.73         |
| 2000-2999  | Classified Salaries   | 2,006,281.01                               | 0.00                              | 0.00  | 356,264.29                             | 1,867,233.71                                      | 32,783,369.42                          |              | 37,013,148.43         |
| 3000-3999  | Employee Benefits   | 1,454,803.35                               | 1,939,633.86                      | 0.00  | 1,390,698.48                           | 3,187,950.17                                      | 61,493,508.14                          |              | 69,466,594.00         |
| 4000-4999  | Books and Supplies  | 241,982.33                                 | 0.00                              | 0.00  | 43,119.17                              | 331,482.37  | 1,087,665.57                           |              | 1,704,249.44          |
| 5000-5999  | Services and Other Operating Expenditures   | 11,590,744.15                              | 48,630.09                         | 0.00  | 167,295.27                             | 606,248.94  | 31,009,629.22                          |              | 43,422,547.67         |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
|  | Total Direct Costs  | 15,809,796.78                              | 6,174,451.50                      | 0.00  | 4,220,100.67                           | 9,279,516.01                                      | 202,345,019.31                         | 0.00         | 237,828,884.27        |
| 7310   | Transfers of Indirect Costs   | 4,240,188.39                               | 0.00                              | 0.00  | 99,988.92                              | 176,587.19  | 487,230.18                             |              | 5,003,994.68          |
| 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   | 17,348,426.77                              |                                   |   |  |   |  |              | 17,348,426.77         |
|  | Total Indirect Costs and PCR Allocations  | 21,588,615.16                              | 0.00                              | 0.00  | 99,988.92                              | 176,587.19  | 487,230.18                             | 0.00         | 22,352,421.45         |
|  | <b>TOTAL COSTS</b>  | <b>37,398,411.94</b>                       | <b>6,174,451.50</b>               | <b>0.00</b>                                 | <b>4,320,089.59</b>                    | <b>9,456,103.20</b>                               | <b>202,832,249.49</b>                  | <b>0.00</b>  | <b>260,181,305.72</b> |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |              |                       |
| 1000-1999  | Certificated Salaries   | 75,533.60                                  | 0.00                              | 0.00  | 83,830.10                              | 388,883.01  | 10,067,526.65                          |              | 10,615,773.36         |
| 2000-2999  | Classified Salaries   | 102,414.06                                 | 0.00                              | 0.00  | 24,840.62                              | (1,896,546.32)                                    | 13,381,563.44                          |              | 11,612,271.80         |
| 3000-3999  | Employee Benefits   | 85,775.37                                  | 0.00                              | 0.00  | 16,243.84                              | (1,869,837.29)                                    | 11,559,652.86                          |              | 9,791,834.78          |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 2,411.40  | 106,141.98                             |              | 108,553.38            |
| 5000-5999  | Services and Other Operating Expenditures   | 135,183.27                                 | 0.00                              | 0.00  | 1,226.98                               | 353,115.32  | 3,569,509.89                           |              | 4,059,035.46          |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                  |
|  | Total Direct Costs  | 398,906.30                                 | 0.00                              | 0.00  | 126,141.54                             | (3,021,973.88)                                    | 38,684,394.82                          | 0.00         | 36,187,468.78         |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 4,707.15  | 473,479.67                             |              | 478,186.82            |
| 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                                   | 4,707.15  | 473,479.67                             | 0.00         | 478,186.82            |
|  | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>398,906.30</b>                          | <b>0.00</b>                       | <b>0.00</b>                                 | <b>126,141.54</b>                      | <b>(3,017,266.73)</b>                             | <b>39,157,874.49</b>                   | <b>0.00</b>  | <b>36,665,655.60</b>  |
| 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                  |
|  | <b>TOTAL COSTS</b>  |  |                                   |   |  |   |  |              | <b>36,665,655.60</b>  |

**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          |
|--|---|--|-----------------------------------|---|--|---|--|--------------|----------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |              |                |
| 1000-1999  | Certificated Salaries   | 440,452.34                                 | 4,186,187.55                      | 0.00  | 2,178,893.36                           | 2,897,717.81                                      | 65,903,320.31                          |              | 75,606,571.37  |
| 2000-2999  | Classified Salaries   | 1,903,866.95                               | 0.00                              | 0.00  | 331,423.67                             | 3,763,780.03                                      | 19,401,805.98                          |              | 25,400,876.63  |
| 3000-3999  | Employee Benefits   | 1,369,027.98                               | 1,939,633.86                      | 0.00  | 1,374,454.64                           | 5,057,787.46                                      | 49,933,855.28                          |              | 59,674,759.22  |
| 4000-4999  | Books and Supplies  | 241,982.33                                 | 0.00                              | 0.00  | 43,119.17                              | 329,070.97  | 981,523.59                             |              | 1,595,696.06   |
| 5000-5999  | Services and Other Operating Expenditures   | 11,455,560.88                              | 48,630.09                         | 0.00  | 166,068.29                             | 253,133.62  | 27,440,119.33                          |              | 39,363,512.21  |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |
|  | Total Direct Costs  | 15,410,890.48                              | 6,174,451.50                      | 0.00  | 4,093,959.13                           | 12,301,489.89                                     | 163,660,624.49                         | 0.00         | 201,641,415.49 |
| 7310   | Transfers of Indirect Costs   | 4,240,188.39                               | 0.00                              | 0.00  | 99,988.92                              | 171,880.04  | 13,750.51                              |              | 4,525,807.86   |
| 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   | 17,348,426.77                              |                                   |   |  |   |  |              | 17,348,426.77  |
|  | Total Indirect Costs and PCR Allocations  | 21,588,615.16                              | 0.00                              | 0.00  | 99,988.92                              | 171,880.04  | 13,750.51                              | 0.00         | 21,874,234.63  |
|  | TOTAL BEFORE OBJECT 8980  | 36,999,505.64                              | 6,174,451.50                      | 0.00  | 4,193,948.05                           | 12,473,369.93                                     | 163,674,375.00                         | 0.00         | 223,515,650.12 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) |  |                                   |   |  |   |  |              | 0.00           |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |              | 223,515,650.12 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |   |  |                                   |   |  |   |  |              |                |
| 1000-1999  | Certificated Salaries   | 0.00                                       | 1,786,543.51                      | 0.00  | 768,215.85                             | 88,912.65   | 1,941,152.39                           |              | 4,584,824.40   |
| 2000-2999  | Classified Salaries   | 221,706.05                                 | 0.00                              | 0.00  | 77,598.80                              | 0.00  | 440,437.83                             |              | 739,742.68     |
| 3000-3999  | Employee Benefits   | 95,672.58                                  | 691,009.29                        | 0.00  | 401,415.87                             | 40,368.17   | 1,157,655.49                           |              | 2,386,121.40   |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 36,348.52                              | 0.00  | 240,731.48                             |              | 277,080.00     |
| 5000-5999  | Services and Other Operating Expenditures   | 10,765,683.66                              | 21,098.90                         | 0.00  | 76,464.09                              | 1,045.29  | 7,722,320.90                           |              | 18,586,612.84  |
| 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  | 11,083,062.29                              | 2,498,651.70                      | 0.00  | 1,360,043.13                           | 130,326.11  | 11,502,298.09                          | 0.00         | 26,574,381.32  |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 41,417.91                              | 0.00  | 0.00                                   |              | 41,417.91      |
| 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  | 41,417.91                              | 0.00  | 0.00                                   | 0.00         | 41,417.91      |
|  | TOTAL BEFORE OBJECT 8980  | 11,083,062.29                              | 2,498,651.70                      | 0.00  | 1,401,461.04                           | 130,326.11  | 11,502,298.09                          | 0.00         | 26,615,799.23  |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) |  |                                   |   |  |   |  |              | 0.00           |

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

| Object Code | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total         |                |
|-------------|---|--|-----------------------------------|---|--|---|--|--------------|---------------|----------------|
| 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)<br><br>TOTAL COSTS |  |                                   |   |  |   |  |              | 97,428,429.23 | 124,044,228.46 |

\* 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           |                    |               |
| 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<br>(Sum lines 1 through 4)  | 0.00               | 0.00          |
| <b>C. Unduplicated Pupil Count</b>  |                    |               |
| 1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet  | _____              |               |
| 2. Enter any adjustments not included in Line C1 (explain below)  | _____              |               |
| _____   |                    |               |
| _____   |                    |               |
| 3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation<br>(Line C1 plus Line C2)   | 0.00               |               |

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

**SELPA:** Fresno Unified (BQ)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

|                         | State and Local | Local Only |
|-------------------------|-----------------|------------|
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
| Total exempt reductions | 0.00            | 0.00       |

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

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

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

SELPA: **Fresno Unified (BQ)**

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

**If (b) is greater than (a).**

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) (d) 0.00

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

**If (b) is less than (a).**

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) (f) 0.00

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**  
**2023-24 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: Fresno Unified (BQ)

SECTION 3

|   | <u>Column A</u>   | <u>Column B</u>                                       | <u>Column C</u>           |
|---|---|---|---------------------------|
|   | <b>Actual Expenditures (LE-CY Worksheet) FY 2023-24</b> | <b>Actual Expenditures Comparison Year FY 2022-23</b> | <b>Difference (A - B)</b> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>  |   |   |                           |
| 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   | 260,181,305.72  |   |                           |
| b. Less: Expenditures paid from federal sources   | 36,665,655.60   |   |                           |
| c. Expenditures paid from state and local sources   | 223,515,650.12  | 173,444,919.62  |                           |
| Add/Less: Adjustments required for MOE calculation  |   | 0.00  |                           |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 173,444,919.62  |                           |
| 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  | 223,515,650.12  | 173,444,919.62  | 50,070,730.50             |
| 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.        |   |   |                           |
|   | <b>Actual</b>   | <b>Comparison Year</b>                                |                           |
|   | <b>FY 2023-24</b>                                       | <b>FY 2022-23</b>                                     | <b>Difference</b>         |
| 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   | 260,181,305.72  |   |                           |
| b. Less: Expenditures paid from federal sources   | 36,665,655.60   |   |                           |
| c. Expenditures paid from state and local sources   | 223,515,650.12  | 173,444,919.62  |                           |
| Add/Less: Adjustments required for MOE calculation  |   | 0.00  |                           |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 173,444,919.62  |                           |
| 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  | 223,515,650.12  | 173,444,919.62  |                           |
| d. Special education unduplicated pupil count   | 9,997.00  | 9,506.00  |                           |
| e. Per capita state and local expenditures (A2c/A2d)  | 22,358.27   | 18,245.84   | 4,112.44                  |

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

SELPA: **Fresno Unified (BQ)**

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**

|   | <b>Actual</b>     | <b>Comparison Year</b> |                   |
|---|-------------------|------------------------|-------------------|
|   | <b>FY 2023-24</b> | <b>F 2022-23</b>       | <b>Difference</b> |
| 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   | 124,044,228.46    | 89,610,789.59          |                   |
| Add/Less: Adjustments required for MOE calculation  |                   | 0.00                   |                   |
| Comparison year's expenditures, adjusted for MOE calculation  |                   | 89,610,789.59          |                   |
| Less: Exempt reduction(s) from SECTION 1  |                   | 0.00                   |                   |
| Less: 50% reduction from SECTION 2  |                   | 0.00                   |                   |
| Net expenditures paid from local sources  | 124,044,228.46    | 89,610,789.59          | 34,433,438.87     |

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.

|  | <b>Actual</b>     | <b>Comparison Year</b> |                   |
|--|-------------------|------------------------|-------------------|
|  | <b>FY 2023-24</b> | <b>FY 2022-23</b>      | <b>Difference</b> |
| 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  | 124,044,228.46    | 89,610,789.59          |                   |
| Add/Less: Adjustments required for MOE calculation   |                   | 0.00                   |                   |
| Comparison year's expenditures, adjusted for MOE   |                   | 89,610,789.59          |                   |
| Less: Exempt reduction(s) from SECTION 1   |                   | 0.00                   |                   |
| Less: 50% reduction from SECTION 2   |                   | 0.00                   |                   |
| Net expenditures paid from local sources   | 124,044,228.46    | 89,610,789.59          |                   |
| b. Special education unduplicated pupil count  | 9,997.00          | 9,506.00               |                   |
| c. Per capita local expenditures(B2a/ B2b)   | 12,408.15         | 9,426.76               | 2,981.38          |

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.

Kim Kelstrom

Contact Name

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Telephone Number

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

SELPA: Fresno Unified (BQ)

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Title

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Email Address

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

SELPA: Fresno Unified (BQ)

| Object Code   | Description   | Fresno Unified (BQ00) | Adjustments* | Total |
|---|---|-----------------------|--------------|-------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                       |              |       |
| 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  |
|   | <b>Total Direct Costs</b>                                     | 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  |
|   | <b>Total Indirect Costs and PCR Allocations</b>               | 0.00                  | 0.00         | 0.00  |
|   | <b>TOTAL COSTS</b>  | 0.00                  | 0.00         | 0.00  |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                       |              |       |
| 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  |
|   | <b>Total Direct Costs</b>                                     | 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  |
|   | <b>Total Indirect Costs and PCR Allocations</b>               | 0.00                  | 0.00         | 0.00  |
|   | <b>TOTAL BEFORE OBJECT 8980</b>                               | 0.00                  | 0.00         | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |                       |              | 0.00  |
|   | <b>TOTAL COSTS</b>  | 0.00                  | 0.00         | 0.00  |

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

SELPA: Fresno Unified (BQ)

| Object Code                                   | Description   | Fresno Unified<br>(BQ00) | Adjustments* | Total |
|---|---|--------------------------|--------------|-------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |                          |              |       |
| 1000-1999                                     | Certificated Salaries   |                          |              | 0.00  |
| 2000-2999                                     | Classified Salaries   |                          |              | 0.00  |
| 3000-3999                                     | Employee Benefits   |                          |              | 0.00  |
| 4000-4999                                     | Books and Supplies  |                          |              | 0.00  |
| 5000-5999                                     | Services and Other Operating Expenditures   |                          |              | 0.00  |
| 6000-6999                                     | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   |                          |              | 0.00  |
| 7130  | State Special Schools   |                          |              | 0.00  |
| 7430-7439                                     | Debt Service  |                          |              | 0.00  |
|   | Total Direct Costs  | 0.00                     | 0.00         | 0.00  |
| 7310  | Transfers of Indirect Costs   |                          |              | 0.00  |
| 7350  | Transfers of Indirect Costs - Interfund   |                          |              | 0.00  |
|   | Total Indirect Costs  | 0.00                     | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980  | 0.00                     | 0.00         | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | 0.00                     | 0.00         | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to State Resources   |                          |              | 0.00  |
|   | TOTAL COSTS   | 0.00                     | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b>               |   |                          |              | 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          |                |
|--|---|--|-----------------------------------|---|--|---|--|--------------|----------------|----------------|
| <b>UNDUPLICATED PUPIL COUNT</b>  |   |  |                                   |   |  |   |  |              | 9,997.00       |                |
| <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                  |   |  |                                   |   |  |   |  |              |                |                |
| 1000-1999  | Certificated Salaries   | 5,626,778.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 88,168,287.00                          |              | 93,795,065.00  |                |
| 2000-2999  | Classified Salaries   | 2,332,346.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 41,510,450.00                          |              | 43,842,796.00  |                |
| 3000-3999  | Employee Benefits   | 3,940,084.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 74,057,881.00                          |              | 77,997,965.00  |                |
| 4000-4999  | Books and Supplies  | 238,528.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,103,288.00                           |              | 1,341,816.00   |                |
| 5000-5999  | Services and Other Operating Expenditures   | 11,496,216.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 10,055,463.00                          |              | 21,551,679.00  |                |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
|  | Total Direct Costs  | 23,633,952.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 214,895,369.00                         | 0.00         | 238,529,321.00 |                |
| 7310   | Transfers of Indirect Costs   | 6,015,995.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 731,278.00                             |              | 6,747,273.00   |                |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
|  | Total Indirect Costs  | 6,015,995.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 731,278.00                             | 0.00         | 6,747,273.00   |                |
|  | TOTAL COSTS   | 29,649,947.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 215,626,647.00                         | 0.00         | 245,276,594.00 |                |
| <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |              |                |                |
| 1000-1999  | Certificated Salaries   | 5,522,251.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 87,837,149.00                          |              | 93,359,400.00  |                |
| 2000-2999  | Classified Salaries   | 2,228,287.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 33,941,068.00                          |              | 36,169,355.00  |                |
| 3000-3999  | Employee Benefits   | 3,840,531.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 67,767,449.00                          |              | 71,607,980.00  |                |
| 4000-4999  | Books and Supplies  | 238,528.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,083,113.00                           |              | 1,321,641.00   |                |
| 5000-5999  | Services and Other Operating Expenditures   | 11,367,197.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 9,329,312.00                           |              | 20,696,509.00  |                |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
|  | Total Direct Costs  | 23,196,794.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 199,958,091.00                         | 0.00         | 223,154,885.00 |                |
| 7310   | Transfers of Indirect Costs   | 6,015,995.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 249,099.00                             |              | 6,265,094.00   |                |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00           |                |
|  | Total Indirect Costs  | 6,015,995.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 249,099.00                             | 0.00         | 6,265,094.00   |                |
|  | TOTAL BEFORE OBJECT 8980  | 29,212,789.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 200,207,190.00                         | 0.00         | 229,419,979.00 |                |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |              |                | 0.00           |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |              |                | 229,419,979.00 |
| <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |   |  |                                   |   |  |   |  |              |                |                |

**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  | 2,111,815.00                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 4,603,964.00                           |              | 6,715,779.00  |                |
| 2000-2999   | Classified Salaries  | 216,107.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,360,947.00                           |              | 1,577,054.00  |                |
| 3000-3999   | Employee Benefits  | 920,357.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,274,354.00                           |              | 3,194,711.00  |                |
| 4000-4999   | Books and Supplies   | 1,575.00                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 273,856.00                             |              | 275,431.00    |                |
| 5000-5999   | Services and Other Operating Expenditures  | 10,436,491.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 108,113.00                             |              | 10,544,604.00 |                |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |                |
| 7130        | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |                |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00          |                |
|             | Total Direct Costs   | 13,686,345.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 8,621,234.00                           | 0.00         | 22,307,579.00 |                |
| 7310        | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 38,560.00                              |              | 38,560.00     |                |
| 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  | 38,560.00                              | 0.00         | 38,560.00     |                |
|             | TOTAL BEFORE OBJECT 8980   | 13,686,345.00                              | 0.00                              | 0.00  | 0.00                                   | 0.00  | 8,659,794.00                           | 0.00         | 22,346,139.00 |                |
| 8980        | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)  |  |                                   |   |  |   |  |              |               | 0.00           |
| 8980        | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |              |               | 125,764,164.00 |
|             | TOTAL COSTS  |  |                                   |   |  |   |  |              |               | 148,110,303.00 |

\* 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**  
**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          |
|-------------|---|--|-----------------------------------|---|--|---|--|---|--------------|----------------|
|             | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |   |              | 9,997.00       |
|             | <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>   |  |                                   |   |  |   |  |   |              |                |
| 1000-1999   | Certificated Salaries   | 515,985.94                                 | 4,186,187.55                      | 0.00  | 2,262,723.46                           | 3,286,600.82                                      | 75,970,846.96                          | 0.00  |              | 86,222,344.73  |
| 2000-2999   | Classified Salaries   | 2,006,281.01                               | 0.00                              | 0.00  | 356,264.29                             | 1,867,233.71                                      | 32,783,369.42                          | 0.00  |              | 37,013,148.43  |
| 3000-3999   | Employee Benefits   | 1,454,803.35                               | 1,939,633.86                      | 0.00  | 1,390,698.48                           | 3,187,950.17                                      | 61,493,508.14                          | 0.00  |              | 69,466,594.00  |
| 4000-4999   | Books and Supplies  | 241,982.33                                 | 0.00                              | 0.00  | 43,119.17                              | 331,482.37  | 1,087,665.57                           | 0.00  |              | 1,704,249.44   |
| 5000-5999   | Services and Other Operating Expenditures   | 11,590,744.15                              | 48,630.09                         | 0.00  | 167,295.27                             | 606,248.94  | 31,009,629.22                          | 0.00  |              | 43,422,547.67  |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
|             | Total Direct Costs  | 15,809,796.78                              | 6,174,451.50                      | 0.00  | 4,220,100.67                           | 9,279,516.01                                      | 202,345,019.31                         | 0.00  | 0.00         | 237,828,884.27 |
| 7310        | Transfers of Indirect Costs   | 4,240,188.39                               | 0.00                              | 0.00  | 99,988.92                              | 176,587.19  | 487,230.18                             | 0.00  |              | 5,003,994.68   |
| 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)   | 17,348,426.77                              |                                   |   |  |   |  |   |              | 17,348,426.77  |
|             | Total Indirect Costs  | 4,240,188.39                               | 0.00                              | 0.00  | 99,988.92                              | 176,587.19  | 487,230.18                             | 0.00  | 0.00         | 5,003,994.68   |
|             | TOTAL COSTS   | 20,049,985.17                              | 6,174,451.50                      | 0.00  | 4,320,089.59                           | 9,456,103.20                                      | 202,832,249.49                         | 0.00  | 0.00         | 242,832,878.95 |
|             | <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>  |  |                                   |   |  |   |  |   |              |                |
| 1000-1999   | Certificated Salaries   | 75,533.60                                  | 0.00                              | 0.00  | 83,830.10                              | 388,883.01  | 10,067,526.65                          | 0.00  |              | 10,615,773.36  |
| 2000-2999   | Classified Salaries   | 102,414.06                                 | 0.00                              | 0.00  | 24,840.62                              | (1,896,546.32)                                    | 13,381,563.44                          | 0.00  |              | 11,612,271.80  |
| 3000-3999   | Employee Benefits   | 85,775.37                                  | 0.00                              | 0.00  | 16,243.84                              | (1,869,837.29)                                    | 11,559,652.86                          | 0.00  |              | 9,791,834.78   |
| 4000-4999   | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 2,411.40  | 106,141.98                             | 0.00  |              | 108,553.38     |
| 5000-5999   | Services and Other Operating Expenditures   | 135,183.27                                 | 0.00                              | 0.00  | 1,226.98                               | 353,115.32  | 3,569,509.89                           | 0.00  |              | 4,059,035.46   |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00           |
|             | Total Direct Costs  | 398,906.30                                 | 0.00                              | 0.00  | 126,141.54                             | (3,021,973.88)                                    | 38,684,394.82                          | 0.00  | 0.00         | 36,187,468.78  |
| 7310        | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 4,707.15  | 473,479.67                             | 0.00  |              | 478,186.82     |
| 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                                   | 4,707.15  | 473,479.67                             | 0.00  | 0.00         | 478,186.82     |
|             | TOTAL BEFORE OBJECT 8980  | 398,906.30                                 | 0.00                              | 0.00  | 126,141.54                             | (3,017,266.73)                                    | 39,157,874.49                          | 0.00  | 0.00         | 36,665,655.60  |
| 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   |  |                                   |   |  |   |  |   |              | 36,665,655.60  |

**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                 |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|-----------------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |   |              |                       |
| 1000-1999  | Certificated Salaries   | 440,452.34                                 | 4,186,187.55                      | 0.00  | 2,178,893.36                           | 2,897,717.81                                      | 65,903,320.31                          | 0.00  |              | 75,606,571.37         |
| 2000-2999  | Classified Salaries   | 1,903,866.95                               | 0.00                              | 0.00  | 331,423.67                             | 3,763,780.03                                      | 19,401,805.98                          | 0.00  |              | 25,400,876.63         |
| 3000-3999  | Employee Benefits   | 1,369,027.98                               | 1,939,633.86                      | 0.00  | 1,374,454.64                           | 5,057,787.46                                      | 49,933,855.28                          | 0.00  |              | 59,674,759.22         |
| 4000-4999  | Books and Supplies  | 241,982.33                                 | 0.00                              | 0.00  | 43,119.17                              | 329,070.97  | 981,523.59                             | 0.00  |              | 1,595,696.06          |
| 5000-5999  | Services and Other Operating Expenditures   | 11,455,560.88                              | 48,630.09                         | 0.00  | 166,068.29                             | 253,133.62  | 27,440,119.33                          | 0.00  |              | 39,363,512.21         |
| 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                  |
|  | <b>Total Direct Costs</b>   | <b>15,410,890.48</b>                       | <b>6,174,451.50</b>               | <b>0.00</b>                                 | <b>4,093,959.13</b>                    | <b>12,301,489.89</b>                              | <b>163,660,624.49</b>                  | <b>0.00</b>   | <b>0.00</b>  | <b>201,641,415.49</b> |
| 7310   | Transfers of Indirect Costs   | 4,240,188.39                               | 0.00                              | 0.00  | 99,988.92                              | 171,880.04  | 13,750.51                              | 0.00  |              | 4,525,807.86          |
| 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)   | 17,348,426.77                              |                                   |   |  |   |  |   |              | 17,348,426.77         |
|  | <b>Total Indirect Costs</b>   | <b>4,240,188.39</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>99,988.92</b>                       | <b>171,880.04</b>                                 | <b>13,750.51</b>                       | <b>0.00</b>   | <b>0.00</b>  | <b>4,525,807.86</b>   |
|  | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>19,651,078.87</b>                       | <b>6,174,451.50</b>               | <b>0.00</b>                                 | <b>4,193,948.05</b>                    | <b>12,473,369.93</b>                              | <b>163,674,375.00</b>                  | <b>0.00</b>   | <b>0.00</b>  | <b>206,167,223.35</b> |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) |  |                                   |   |  |   |  |   |              | 0.00                  |
|  | <b>TOTAL COSTS</b>  |  |                                   |   |  |   |  |   |              | <b>206,167,223.35</b> |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |   |  |                                   |   |  |   |  |   |              |                       |
| 1000-1999  | Certificated Salaries   | 0.00                                       | 1,786,543.51                      | 0.00  | 768,215.85                             | 88,912.65   | 1,941,152.39                           | 0.00  |              | 4,584,824.40          |
| 2000-2999  | Classified Salaries   | 221,706.05                                 | 0.00                              | 0.00  | 77,598.80                              | 0.00  | 440,437.83                             | 0.00  |              | 739,742.68            |
| 3000-3999  | Employee Benefits   | 95,672.58                                  | 691,009.29                        | 0.00  | 401,415.87                             | 40,368.17   | 1,157,655.49                           | 0.00  |              | 2,386,121.40          |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 36,348.52                              | 0.00  | 240,731.48                             | 0.00  |              | 277,080.00            |
| 5000-5999  | Services and Other Operating Expenditures   | 10,765,683.66                              | 21,098.90                         | 0.00  | 76,464.09                              | 1,045.29  | 7,722,320.90                           | 0.00  |              | 18,586,612.84         |
| 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                  |
|  | <b>Total Direct Costs</b>   | <b>11,083,062.29</b>                       | <b>2,498,651.70</b>               | <b>0.00</b>                                 | <b>1,360,043.13</b>                    | <b>130,326.11</b>                                 | <b>11,502,298.09</b>                   | <b>0.00</b>   | <b>0.00</b>  | <b>26,574,381.32</b>  |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 41,417.91                              | 0.00  | 0.00                                   | 0.00  |              | 41,417.91             |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00                  |
|  | <b>Total Indirect Costs</b>   | <b>0.00</b>                                | <b>0.00</b>                       | <b>0.00</b>                                 | <b>41,417.91</b>                       | <b>0.00</b>                                       | <b>0.00</b>                            | <b>0.00</b>   | <b>0.00</b>  | <b>41,417.91</b>      |
|  | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>11,083,062.29</b>                       | <b>2,498,651.70</b>               | <b>0.00</b>                                 | <b>1,401,461.04</b>                    | <b>130,326.11</b>                                 | <b>11,502,298.09</b>                   | <b>0.00</b>   | <b>0.00</b>  | <b>26,615,799.23</b>  |

**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) |  |                                   |   |  |   |  |   |              | 97,428,429.23  |
|             | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 124,044,228.46 |

\* 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: Fresno Unified (BQ)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeempwrksht.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 | 0.00                   | 0.00              |

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

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

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

SELPA: **Fresno Unified (BQ)**

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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

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

SELPA: Fresno Unified (BQ)

**SECTION 3**

|   | <b>Column A</b>   | <b>Column B</b>   | <b>Column C</b>               |
|---|---|---|-------------------------------|
|   | <b>Budgeted Amounts<br/>(LB-B Worksheet)<br/>FY 2024-25</b> | <b>Actual Expenditures<br/>Comparison Year<br/>FY 2023-24</b> | <b>Difference<br/>(A - B)</b> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>  |   |   |                               |
| 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   | 245,276,594.00  |   |                               |
| b. Less: Expenditures paid from federal sources   | 15,856,615.00   |   |                               |
| c. Expenditures paid from state and local sources   | 229,419,979.00  | 223,515,650.12  |                               |
| Add/Less: Adjustments and/or PCRA required for MOE calculation  |   | 0.00  |                               |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 223,515,650.12  |                               |
| 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  | 229,419,979.00  | 223,515,650.12  | 5,904,328.88                  |
| 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.       |   |   |                               |
|   | <b>Budgeted Amounts<br/>FY 2024-25</b>                      | <b>Comparison Year<br/>FY 2023-24</b>                         | <b>Difference</b>             |
| 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   | 245,276,594.00  |   |                               |
| b. Less: Expenditures paid from federal sources   | 15,856,615.00   |   |                               |
| c. Expenditures paid from state and local sources   | 229,419,979.00  | 223,515,860.12  |                               |
| Add/Less: Adjustments and/or PCRA required for MOE calculation  |   | 0.00  |                               |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 223,515,860.12  |                               |
| 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  | 229,419,979.00  | 223,515,860.12  |                               |
| d. Special education unduplicated pupil count   | 9,997.00  | 9,997.00  |                               |
| e. Per capita state and local expenditures (A2c/A2d)  | 22,948.88   | 22,358.29   | 590.59                        |
| 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: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

|  | <b>Budget</b>     | <b>Comparison Year</b> | <b>Difference</b> |
|--|-------------------|------------------------|-------------------|
|  | <b>FY 2024-25</b> | <b>FY 2023-24</b>      |                   |
| 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  | 148,110,303.00    | 124,044,228.46         |                   |
| Add/Less: Adjustments required for MOE calculation   |                   | 0.00                   |                   |
| Comparison year's expenditures, adjusted for MOE calculation   |                   | 124,044,228.46         |                   |
| Less: Exempt reduction(s) from SECTION 1   |                   | 0.00                   |                   |
| Less: 50% reduction from SECTION 2   |                   | 0.00                   |                   |
| Net expenditures paid from local sources   | 148,110,303.00    | 124,044,228.46         | 24,066,074.54     |
| 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 .       |                   |                        |                   |

|   | <b>Budget</b>     | <b>Comparison Year</b> | <b>Difference</b> |
|---|-------------------|------------------------|-------------------|
|   | <b>FY 2024-25</b> | <b>FY 2023-24</b>      |                   |
| 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   | 148,110,303.00    | 124,044,228.46         |                   |
| Add/Less: Adjustments required for MOE calculation  |                   | 0.00                   |                   |
| Comparison year's expenditures, adjusted for MOE calculation  |                   | 124,044,228.46         |                   |
| Less: Exempt reduction(s) from SECTION 1  |                   | 0.00                   |                   |
| Less: 50% reduction from SECTION 2  |                   | 0.00                   |                   |
| Net expenditures paid from local sources  | 148,110,303.00    | 124,044,228.46         |                   |
| b. Special education unduplicated pupil count   | 9,997.00          | 9,997.00               |                   |
| c. Per capita local expenditures (B2a/B2b)  | 14,815.47         | 12,408.15              | 2,407.33          |
| 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 . |                   |                        |                   |

Kim Kelstrom  


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Contact Name  
Chief Executive, Fiscal Services  


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Title

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

SELPA: Fresno Unified (BQ)

| Object Code                             | Description   | Fresno Unified (BQ00) | Adjustments* | Total |
|---|---|-----------------------|--------------|-------|
| <b>TOTAL BUDGET - All Sources</b>       |   |                       |              |       |
| 1000-1999                               | Certificated Salaries   |                       |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                       |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                       |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                       |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                       |              | 0.00  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                       |              | 0.00  |
| 7130                                    | State Special Schools   |                       |              | 0.00  |
| 7430-7439                               | Debt Service  |                       |              | 0.00  |
|   | Total Direct Costs  | 0.00                  | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                       |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                       |              | 0.00  |
|   | Total Indirect Costs  | 0.00                  | 0.00         | 0.00  |
|   | TOTAL COSTS   | 0.00                  | 0.00         | 0.00  |
| <b>BUDGET - State and Local Sources</b> |   |                       |              |       |
| 1000-1999                               | Certificated Salaries   |                       |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                       |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                       |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                       |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                       |              | 0.00  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                       |              | 0.00  |
| 7130                                    | State Special Schools   |                       |              | 0.00  |
| 7430-7439                               | Debt Service  |                       |              | 0.00  |
|   | Total Direct Costs  | 0.00                  | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                       |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                       |              | 0.00  |
|   | Total Indirect Costs  | 0.00                  | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                  | 0.00         | 0.00  |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |                       |              | 0.00  |
|   | TOTAL COSTS   | 0.00                  | 0.00         | 0.00  |
| <b>BUDGET - Local Sources</b>           |   |                       |              |       |
| 1000-1999                               | Certificated Salaries   |                       |              | 0.00  |

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

SELPA:

Fresno Unified (BQ)

| Object Code                     | Description   | Fresno Unified (BQ00) | 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  |
|                                 | <b>Total Direct Costs</b>   | 0.00                  | 0.00         | 0.00  |
| 7310                            | Transfers of Indirect Costs   |                       |              | 0.00  |
| 7350                            | Transfers of Indirect Costs - Interfund   |                       |              | 0.00  |
|                                 | <b>Total Indirect Costs</b>   | 0.00                  | 0.00         | 0.00  |
|                                 | <b>TOTAL BEFORE OBJECT 8980</b>   | 0.00                  | 0.00         | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | 0.00                  |              | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources   |                       |              | 0.00  |
|                                 | <b>TOTAL COSTS</b>  | 0.00                  | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b> |   |                       |              | 0.00  |

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

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 831,344.60               | 0.00                  | 0.00                       | (2,191,471.92)        |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 3,405,608.79                        | 4,861,720.42                         |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 111,512,099.58               | 86,304,899.06              |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 15,114.19                | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 1,401.38                     | 48,441.27                  |
| 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                                    | 4,537.69                 | 0.00                  | 205,850.47                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 212,250.10                   | 1,179,003.07               |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 179,543.46               | 0.00                  | 857,489.21                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 2,833,771.30               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | (1,516,666.27)        | 1,128,132.24               | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 14,554,214.60              |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 80,038.16                | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 3,361,720.42                        | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 2,671,771.72                 | 2,967,241.79               |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| 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                                  | 131,002.45               | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 41,836,304.65                        |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 19,337,649.44                | 45,979,974.48              |
| 25 CAPITAL FACILITIES FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 43,888.37                            |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 45,435.20                  |
| 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                                  | 186,678.12               | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 38,474,584.23                       | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 41,889,470.38                | 19,236,169.25              |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 1,223,135.36                 | 279,012.39                 |
| 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                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |



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

| Description                                  | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                    |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                          |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                           |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                    |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                          |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 53 TAX OVERRIDE FUND                         |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                           |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 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                           | 88,407.60                | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                    |                          |                       |                            |                       | 0.00                                | 2,000,000.00                         |                              |                            |
| Fund Reconciliation                          |                          |                       |                            |                       |                                     |                                      | 4,431,537.41                 | 7,851,152.96               |
| 71 RETIREE BENEFIT FUND                      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                           |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                    |                          |                       |                            |                       | 3,500,000.00                        |                                      |                              |                            |
| Fund Reconciliation                          |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |

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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| <b>TOTALS</b>                            | <b>1,516,666.27</b>      | <b>(1,516,666.27)</b> | <b>2,191,471.92</b>        | <b>(2,191,471.92)</b> | <b>48,741,913.44</b>                | <b>48,741,913.44</b>                 | <b>181,279,315.37</b>        | <b>181,279,315.37</b>      |

FRESNO UNIFIED  
SCHOOL DISTRICT  
2023/24 Year-End Budget  
Revision

**FRESNO UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND  
BUDGET REVISION No. 5**

| DESCRIPTION                                      | 2023/24                | 2023/24                 | 9/11/2024                | DIFFERENCE                         | DIFFERENCE                         |
|--|------------------------|-------------------------|--------------------------|------------------------------------|------------------------------------|
|  | ADOPTED<br>BUDGET      | CURRENT<br>BUDGET       | BUDGET<br>REVISION No. 5 | BETWEEN<br>CURRENT<br>AND BR No. 5 | BETWEEN<br>ADOPTED<br>AND BR No. 5 |
|  | RESTRICTED             | RESTRICTED              | RESTRICTED               |                                    |                                    |
| <b>Revenues</b>                                  |                        |                         |                          |                                    |                                    |
| LCFF Sources                                     | \$ -                   | \$ -                    | \$ -                     | \$ -                               | \$ -                               |
| Federal Revenues                                 | 369,696,729            | 387,300,141             | 387,300,141              | -                                  | 17,603,412                         |
| Other State Revenues                             | 278,197,303            | 290,762,854             | 332,288,652              | 41,525,798                         | 54,091,349                         |
| Other Local Revenues                             | 10,786,841             | 19,532,213              | 19,577,213               | 45,000                             | 8,790,372                          |
| <b>Total Revenues</b>                            | <b>\$ 658,680,873</b>  | <b>\$ 697,595,208</b>   | <b>\$ 739,166,006</b>    | <b>\$ 41,570,798</b>               | <b>\$ 80,485,133</b>               |
| <b>Expenditures</b>                              |                        |                         |                          |                                    |                                    |
| Certificated Salaries                            | \$ 157,345,108         | \$ 160,363,319          | \$ 160,363,319           | \$ -                               | \$ 3,018,211                       |
| Classified Salaries                              | 87,312,542             | 92,167,120              | 92,167,120               | -                                  | 4,854,578                          |
| Employee Benefits                                | 218,820,181            | 211,467,110             | 211,467,110              | -                                  | (7,353,071)                        |
| Book and Supplies                                | 65,212,245             | 127,752,378             | 142,845,530              | 15,093,152                         | 77,633,285                         |
| Services & Operating                             | 99,888,167             | 190,522,748             | 207,734,264              | 17,211,516                         | 107,846,097                        |
| Capital Outlay                                   | 221,853,553            | 160,747,749             | 170,013,879              | 9,266,130                          | (51,839,674)                       |
| Other Outgo                                      | 2,824,358              | 2,304,358               | 2,304,358                | -                                  | (520,000)                          |
| Direct/Indirect Costs                            | 14,729,450             | 15,668,936              | 15,668,936               | -                                  | 939,486                            |
| <b>Total Expenditures</b>                        | <b>\$ 867,985,604</b>  | <b>\$ 960,993,718</b>   | <b>\$ 1,002,564,516</b>  | <b>\$ 41,570,798</b>               | <b>\$ 134,578,912</b>              |
| <b>Other Sources/(Uses)</b>                      |                        |                         |                          |                                    |                                    |
| Transfers In                                     | 5,156,409              | 5,156,409               | 5,156,409                | -                                  | -                                  |
| Transfers Out                                    | (7,656,409)            | (7,656,409)             | (7,656,409)              | -                                  | -                                  |
| Other Sources                                    | -                      | -                       | -                        | -                                  | -                                  |
| Other Uses                                       | -                      | -                       | -                        | -                                  | -                                  |
| Restricted Contribution                          | 129,564,143            | 142,837,453             | 142,837,453              | -                                  | 13,273,310                         |
| <b>Total Sources/(Uses)</b>                      | <b>\$ 127,064,143</b>  | <b>\$ 140,337,453</b>   | <b>\$ 140,337,453</b>    | <b>\$ -</b>                        | <b>\$ 13,273,310</b>               |
| <b>Net Increase/Decrease<br/>in Fund Balance</b> | <b>\$ (82,240,588)</b> | <b>\$ (123,061,057)</b> | <b>\$ (123,061,057)</b>  | <b>\$ -</b>                        | <b>\$ (40,820,469)</b>             |
| <b>Beginning Fund<br/>Balance - Adopted</b>      |                        |                         |                          |                                    |                                    |
| Balance - Adopted                                | \$ 161,852,656         | \$ 225,484,115          | \$ 225,484,115           | \$ -                               | \$ 63,631,459                      |
| Beginning Balance                                | \$ 161,852,656         | \$ 225,484,115          | \$ 225,484,115           | \$ -                               | \$ 63,631,459                      |
| Restatement of Beginng Balance                   | \$ -                   | \$ 7,671,941            | \$ 7,671,941             | \$ -                               | \$ 7,671,941                       |
| Ending Fund Balance                              | \$ 79,612,068          | \$ 110,094,999          | \$ 110,094,999           | \$ -                               | \$ 30,482,931                      |

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 11, 2024

FUND: Associated Student Body

| OBJECT                 | ACCOUNT TITLE                | Adopted<br>BUDGET | Current<br>BUDGET | Revised<br>BUDGET | Net Change<br>BUDGET |
|------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
| <b>APPROPRIATIONS:</b> |                              |                   |                   |                   |                      |
| 1000                   | Certificated Salaries        | 0                 | 0                 | 0                 | 0                    |
| 2000                   | Classified Salaries          | 0                 | 0                 | 0                 | 0                    |
| 3000                   | Employee Benefits            | 0                 | 0                 | 0                 | 0                    |
| 4000                   | Books and Supplies           | 2,366,520         | 3,042,862         | 3,136,072         | 93,210               |
| 5000                   | Services and Other Operating | 0                 | 8,328             | 15,118            | 6,790                |
| 6000                   | Capital Outlay               | 0                 | 0                 | 0                 | 0                    |
| 7000                   | Other Outgo                  | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 2,366,520         | 3,051,190         | 3,151,190         | 100,000              |
| 7300                   | INDIRECT COSTS               | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 2,366,520         | 3,051,190         | 3,151,190         | 100,000              |
| <b>REVENUES:</b>       |                              |                   |                   |                   |                      |
|                        | REVENUE LIMIT SOURCES        | 0                 | 0                 | 0                 | 0                    |
|                        | FEDERAL REVENUES             | 0                 | 0                 | 0                 | 0                    |
|                        | STATE REVENUES               | 0                 | 0                 | 0                 | 0                    |
|                        | LOCAL REVENUES               | 2,643,815         | 2,643,815         | 2,643,815         | 0                    |
|                        | OTHER SOURCES                | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL REVENUES</b>        | 2,643,815         | 2,643,815         | 2,643,815         | 0                    |
|                        | Beginning Fund Balance       | 2,707,575         | 2,707,575         | 2,707,575         | 0                    |
|                        | Change to Fund Balance       | 277,295           | (407,375)         | (507,375)         | (100,000)            |
|                        | Ending Fund Balance          | 2,984,870         | 2,300,200         | 2,200,200         | (100,000)            |

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2024

FUND: Children Center Fund

| OBJECT                 | ACCOUNT TITLE                | Adopted<br>BUDGET | Current<br>BUDGET | Revised<br>BUDGET | Net Change<br>BUDGET |
|------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
| <b>APPROPRIATIONS:</b> |                              |                   |                   |                   |                      |
| 1000                   | Certificated Salaries        | 8,821,837         | 8,395,816         | 8,395,816         | 0                    |
| 2000                   | Classified Salaries          | 5,827,220         | 5,551,976         | 5,551,976         | 0                    |
| 3000                   | Employee Benefits            | 11,596,399        | 11,161,860        | 11,161,860        | 0                    |
| 4000                   | Books and Supplies           | 2,655,553         | 9,837,214         | 10,005,849        | 168,635              |
| 5000                   | Services and Other Operating | 7,883,952         | 6,021,613         | 7,338,556         | 1,316,943            |
| 6000                   | Capital Outlay               | 0                 | 2,334,898         | 2,334,898         | 0                    |
| 7000                   | Other Outgo                  | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 36,784,961        | 43,303,377        | 44,788,955        | 1,485,578            |
| 7300                   | INDIRECT COSTS               | 1,113,857         | 1,311,749         | 0                 | (1,311,749)          |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 37,898,818        | 44,615,126        | 44,788,955        | 173,829              |
| <b>REVENUES:</b>       |                              |                   |                   |                   |                      |
|                        | REVENUE LIMIT SOURCES        | 0                 | 0                 | 0                 | 0                    |
|                        | FEDERAL REVENUES             | 1,414,020         | 1,775,301         | 1,949,130         | 173,829              |
|                        | STATE REVENUES               | 33,491,666        | 39,210,054        | 39,210,054        | 0                    |
|                        | LOCAL REVENUES               | 2,327,638         | 2,916,323         | 2,916,323         | 0                    |
|                        | OTHER SOURCES                | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL REVENUES</b>        | 37,233,324        | 43,901,678        | 44,075,507        | 173,829              |
|                        | Beginning Fund Balance       | 665,494           | 713,448           | 713,448           | 0                    |
|                        | Change to Fund Balance       | (665,494)         | (713,448)         | (713,448)         | 0                    |
|                        | Ending Fund Balance          | 0                 | 0                 | 0                 | 0                    |

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2024

FUND: Cafeteria Fund

| OBJECT                 | ACCOUNT TITLE                | Adopted BUDGET | Current BUDGET | Revised BUDGET | Net Change BUDGET |
|------------------------|------------------------------|----------------|----------------|----------------|-------------------|
| <b>APPROPRIATIONS:</b> |                              |                |                |                |                   |
| 1000                   | Certificated Salaries        | 0              | 0              | 0              | 0                 |
| 2000                   | Classified Salaries          | 17,249,074     | 17,249,074     | 17,249,074     | 0                 |
| 3000                   | Employee Benefits            | 13,977,170     | 13,977,170     | 13,977,170     | 0                 |
| 4000                   | Books and Supplies           | 28,622,597     | 35,483,041     | 35,484,719     | 1,678             |
| 5000                   | Services and Other Operating | 4,040,913      | 4,044,424      | 4,044,424      | 0                 |
| 6000                   | Capital Outlay               | 1,254,000      | 1,514,247      | 2,696,813      | 1,182,566         |
| 7000                   | Other Outgo                  | 0              | 0              | 0              | 0                 |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 65,143,754     | 72,267,956     | 73,452,200     | 1,184,244         |
| 7300                   | INDIRECT COSTS               | 1,180,579      | 1,182,566      | 0              | (1,182,566)       |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 66,324,333     | 73,450,522     | 73,452,200     | 1,678             |
| <b>REVENUES:</b>       |                              |                |                |                |                   |
|                        | REVENUE LIMIT SOURCES        | 0              | 0              | 0              | 0                 |
|                        | FEDERAL REVENUES             | 53,236,467     | 58,132,132     | 58,132,132     | 0                 |
|                        | STATE REVENUES               | 10,740,409     | 12,820,933     | 12,822,611     | 1,678             |
|                        | LOCAL REVENUES               | 1,203,616      | 1,353,616      | 1,353,616      | 0                 |
|                        | OTHER SOURCES                | 0              | 0              | 0              | 0                 |
|                        | <b>TOTAL REVENUES</b>        | 65,180,492     | 72,306,681     | 72,308,359     | 1,678             |
|                        | Beginning Fund Balance       | 15,147,925     | 17,228,874     | 17,228,874     | 0                 |
|                        | Restatement of Fund Balance  |                | (7,671,941)    | (7,671,941)    | 0                 |
|                        | Change to Fund Balance       | (1,143,841)    | (1,143,841)    | (1,143,841)    | 0                 |
|                        | Ending Fund Balance          | 14,004,084     | 8,413,092      | 8,413,092      | 0                 |

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2024

FUND: **Bond Interest and Redemption Fund**

| OBJECT                 | ACCOUNT TITLE                | Adopted<br>BUDGET | Current<br>BUDGET | Revised<br>BUDGET | Net Change<br>BUDGET |
|------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
| <b>APPROPRIATIONS:</b> |                              |                   |                   |                   |                      |
| 1000                   | Certificated Salaries        | 0                 | 0                 | 0                 | 0                    |
| 2000                   | Classified Salaries          | 0                 | 0                 | 0                 | 0                    |
| 3000                   | Employee Benefits            | 0                 | 0                 | 0                 | 0                    |
| 4000                   | Books and Supplies           | 0                 | 0                 | 0                 | 0                    |
| 5000                   | Services and Other Operating | 0                 | 0                 | 0                 | 0                    |
| 6000                   | Capital Outlay               | 0                 | 0                 | 0                 | 0                    |
| 7000                   | Other Outgo                  | 61,481,281        | 61,481,281        | 121,211,738       | 59,730,457           |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 61,481,281        | 61,481,281        | 121,211,738       | 59,730,457           |
| 7300                   | INDIRECT COSTS               | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 61,481,281        | 61,481,281        | 121,211,738       | 59,730,457           |
| <b>REVENUES:</b>       |                              |                   |                   |                   |                      |
|                        | REVENUE LIMIT SOURCES        | 0                 | 0                 | 0                 | 0                    |
|                        | FEDERAL REVENUES             | 0                 | 0                 | 0                 | 0                    |
|                        | STATE REVENUES               | 988,903           | 874,271           | 874,271           | 0                    |
|                        | LOCAL REVENUES               | 57,735,801        | 70,501,117        | 70,501,117        | 0                    |
|                        | OTHER SOURCES                | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL REVENUES</b>        | 58,724,704        | 71,375,388        | 71,375,388        | 0                    |
|                        | Beginning Fund Balance       | 120,723,054       | 120,723,054       | 120,327,313       | (395,741)            |
|                        | Change to Fund Balance       | (2,756,577)       | 9,894,107         | (49,836,350)      | (59,730,457)         |
|                        | Ending Fund Balance          | 117,966,477       | 130,617,161       | 70,490,963        | (60,126,198)         |



## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2024

FUND: **Health Fund**

| OBJECT                 | ACCOUNT TITLE                | Adopted<br>BUDGET | Current<br>BUDGET | Revised<br>BUDGET | Net Change<br>BUDGET |
|------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
| <b>APPROPRIATIONS:</b> |                              |                   |                   |                   |                      |
| 1000                   | Certificated Salaries        | 0                 | 0                 | 0                 | 0                    |
| 2000                   | Classified Salaries          | 692,640           | 617,550           | 617,550           | 0                    |
| 3000                   | Employee Benefits            | 361,887           | 368,747           | 368,747           | 0                    |
| 4000                   | Books and Supplies           | 12,710            | 15,348            | 15,348            | 0                    |
| 5000                   | Services and Other Operating | 188,233,414       | 191,502,265       | 207,317,181       | 15,814,916           |
| 6000                   | Capital Outlay               | 0                 | 0                 | 0                 | 0                    |
| 7000                   | Other Outgo                  | 2,000,000         | 2,000,000         | 2,000,000         | 0                    |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 191,300,651       | 194,503,910       | 210,318,826       | 15,814,916           |
| 7300                   | INDIRECT COSTS               | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 191,300,651       | 194,503,910       | 210,318,826       | 15,814,916           |
| <b>REVENUES:</b>       |                              |                   |                   |                   |                      |
|                        | REVENUE LIMIT SOURCES        | 0                 | 0                 | 0                 | 0                    |
|                        | FEDERAL REVENUES             | 0                 | 0                 | 0                 | 0                    |
|                        | STATE REVENUES               | 0                 | 0                 | 0                 | 0                    |
|                        | LOCAL REVENUES               | 238,731,960       | 221,461,657       | 225,627,390       | 4,165,733            |
|                        | OTHER SOURCES                | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL REVENUES</b>        | 238,731,960       | 221,461,657       | 225,627,390       | 4,165,733            |
|                        | Beginning Fund Balance       | 95,589,324        | 99,508,173        | 99,508,173        | 0                    |
|                        | Change to Fund Balance       | 47,431,309        | 26,957,747        | 15,308,564        | (11,649,183)         |
|                        | Ending Fund Balance          | 143,020,633       | 126,465,920       | 114,816,737       | (11,649,183)         |

## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2024

FUND: **Liability Fund**

| OBJECT                 | ACCOUNT TITLE                | Adopted<br>BUDGET | Current<br>BUDGET | Revised<br>BUDGET | Net Change<br>BUDGET |
|------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
| <b>APPROPRIATIONS:</b> |                              |                   |                   |                   |                      |
| 1000                   | Certificated Salaries        | 0                 | 0                 | 0                 | 0                    |
| 2000                   | Classified Salaries          | 573,000           | 573,000           | 573,000           | 0                    |
| 3000                   | Employee Benefits            | 354,323           | 354,323           | 354,323           | 0                    |
| 4000                   | Books and Supplies           | 6,000             | 6,000             | 6,000             | 0                    |
| 5000                   | Services and Other Operating | 8,001,402         | 10,376,402        | 12,380,535        | 2,004,133            |
| 6000                   | Capital Outlay               | 0                 | 0                 | 0                 | 0                    |
| 7000                   | Other Outgo                  | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL BEFORE INDIRECT</b> | 8,934,725         | 11,309,725        | 13,313,858        | 2,004,133            |
| 7300                   | INDIRECT COSTS               | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL APPROPRIATIONS</b>  | 8,934,725         | 11,309,725        | 13,313,858        | 2,004,133            |
| <b>REVENUES:</b>       |                              |                   |                   |                   |                      |
|                        | REVENUE LIMIT SOURCES        | 0                 | 0                 | 0                 | 0                    |
|                        | FEDERAL REVENUES             | 0                 | 0                 | 0                 | 0                    |
|                        | STATE REVENUES               | 0                 | 0                 | 0                 | 0                    |
|                        | LOCAL REVENUES               | 8,992,846         | 11,152,739        | 12,141,622        | 988,883              |
|                        | OTHER SOURCES                | 0                 | 0                 | 0                 | 0                    |
|                        | <b>TOTAL REVENUES</b>        | 8,992,846         | 11,152,739        | 12,141,622        | 988,883              |
|                        | Beginning Fund Balance       | 2,617,014         | 2,617,014         | 2,617,014         | 0                    |
|                        | Change to Fund Balance       | 58,121            | (156,986)         | (1,172,236)       | (1,015,250)          |
|                        | Ending Fund Balance          | 2,675,135         | 2,460,028         | 1,444,778         | (1,015,250)          |

FRESNO UNIFIED SCHOOL  
DISTRICT 2024/25 Gann  
Limit Resolution 25-13

BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA

RESOLUTION NO. 25-13  
(Proposition 4, 1979)

RESOLUTION FOR ADOPTION)  
OF THE GANN AMENDMENT )

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

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

**WHEREAS**, the Fresno Unified School District must establish a revised Gann limit for the 2023/24 fiscal year and a projected Gann Limit for the 2024/25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2023/24 and 2024/25 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing Board does hereby declare that the appropriations in the Budget for the 2023/24 and 2024/25 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

**THE FOREGOING RESOLUTION** was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 11<sup>th</sup> day of September 2024 by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

CERTIFIED AS A TRUE COPY:



Valarie F. Davis, Clerk  
Board of Education



09-11-24

Date