



Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2023-24 Unaudited Actuals Financial Report

September 2024

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

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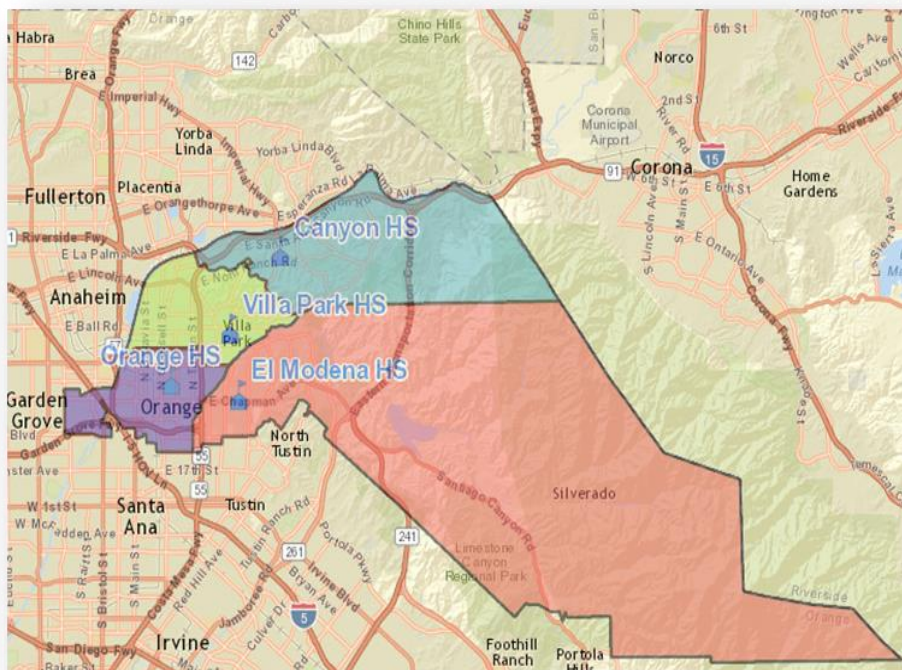
INTRODUCTION

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 25,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street in the City of Orange, California.

Introduction

District Governance

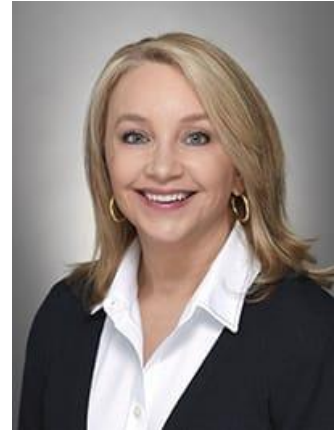
The District is governed by a seven-member board of education. Each member is elected by geographic area. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Ana Page
Member
Trustee Area 3
2020-2024



Angie Rumsey
Clerk
Trustee Area 6
2020-2024



Kris Erickson
Member
Trustee Area 5
2022-2026



Andrea Yamasaki
Member
Trustee Area 1
2022-2026



Sara Pelly
Member
Trustee Area 4
2024



John Ortega
Vice President
Trustee Area 2
2020-2024



Dr. Stephen Glass
Member
Trustee Area 7
2024

Introduction

Executive Cabinet

Ernie Gonzalez
Superintendent



Sulema Holguin
Assistant Superintendent
Business Services



Anne Truex
Interim Asst. Supt.
Educational Services



Tracy Knibb
Assistant Superintendent
Human Resources

Executive Director



Meghna Bulsara
Executive Director
Business Services

Introduction



VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.

Orange Unified EDGE Four Areas of Focus

E EXCELLENCE
*in Academics
& Leadership*

D DEDICATED
*& Engaged
Communication*

G GENUINE
*Wellness
& Safety*

E EFFICIENT
*Utilization of
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Introduction

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.

4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.

4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.

4.4 Provide sufficient resources to foster safe and clean environments at each district facility.

4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.

4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.

4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



UNAUDITED ACTUALS

Unaudited Actuals

Report Overview

The 2023-24 Unaudited Actuals Financial Report was conducted in accordance with Education Code (EC) 41010, which requires school districts to use uniform accounting procedures and the prescribed accounting system (Standardized Account Codes Structures also known as “SACS”) as approved by the State Board of Education. The Unaudited Actuals Financial Report represents the year-end financial statements and allows the California Department of Education to obtain comparative financial information from all school districts. In addition, the Unaudited Actuals Financial Report is used as a starting point for the District’s independent auditors to analyze and examine the books of record to issue the audited financial statements.

General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of the revenues and expenditures. The type of fund determines the ways in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



Unaudited Actuals

Budget Considerations

Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operation cost and capital outlay needs. Enrollment history, excluding Charter schools and County are reflected below. The enrollment for 2023/24 was 23,145 and projected to decline by 361 students each year. The enrollment for 2024/25 is projected at 22,784, a decline of 361 students.

STUDENT POPULATION SUMMARY	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population				
Enrollment	23,876	23,563	23,145	22,784
COE Enrollment	48	51	48	48
Total Enrollment	23,924	23,614	23,193	22,832
Unduplicated Pupil Count	11,117	14,302	14,229	13,827
COE Unduplicated Pupil Count	33	29	30	30
Total Unduplicated Pupil Count	11,150	14,331	14,259	13,857
Unduplicated Pupil Percentages	46.61%	60.69%	61.48%	60.69%

Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: December 30, which covers the start of the school year through December (known as "P1"), April 15, which covers the start of the school year through April 15 (known as "P2"), and "Annual" which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance while the lottery revenue is based on the prior year's Annual attendance. The generated ADA is the primary funding for the District.

CURRENT YEAR ADA	2021-22	2022-23	2023-24	2024-25
Grades TK-3	7,225.21	6,937.11	6,936.96	6,837.77
Grades 4-6	5,559.67	5,327.85	5,366.82	5,289.02
Grades 7-8	1,909.56	1,753.82	1,699.25	1,674.91
Grades 9-12	8,209.77	7,923.46	7,798.43	7,679.77
Total	22,904.21	21,942.24	21,801.46	21,481.47

Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, since districts are experiencing a dramatic decline in enrollment and ADA due to the pandemic, the state passed a budget act in 2022 which includes a revised formula to provide

Unaudited Actuals

protection from excessive declines. For districts with declining attendance, the 2024-25 funding is based on the greater of:

- the current year's ADA (2024-25), or
- the prior year's ADA (2023-24), or
- the computed average ADA using the three most recent prior years' average ADA (2021-22, 2022-23 and 2023-24).

TOTAL FUNDED ADA	2021-22	2022-23	2023-24	2024-25
Grades TK-3	7,749.31	7,576.20	7,308.40	7,041.22
Grades 4-6	5,857.23	5,477.82	5,025.08	4,579.83
Grades 7-8	2,004.87	2,275.59	2,485.98	2,657.64
Grades 9-12	8,280.95	8,265.15	8,155.25	8,012.40
Total	23,892.36	23,594.76	22,974.71	22,291.09
Funded ADA (Historical)	23,970.98	22,904.21	21,942.24	21,801.46
Variance	(78.62)	690.55	1,032.47	489.63

PER STUDENT FUNDING	2023-24	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grade TK	\$ 13,995		
Grades K-3	\$ 10,951	\$ 2,190	\$ 7,118
Grades 4-6	\$10,069	\$ 2,014	\$ 6,545
Grades 7-8	\$ 10,367	\$ 2,073	\$6,739
Grades 9-12	\$ 12,327	\$ 2,465	\$ 8,013

Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

COLA	2021-22	2022-23	2023-24	2024-25
Statutory COLA	1.70%	6.56%	8.22%	1.07%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%
Total	5.07%	13.26%	8.22%	1.07%



Unaudited Actuals

Budget Components: Revenue

Shown below are the revenue projections for the 2023-24 and 2024-25 fiscal years, which include both unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and interfund transfers.

UNRESTRICTED REVENUE	Unaudited Actuals 2023-24	Budget 2024-25
LCFF Revenue	\$ 293,487,789	\$ 298,542,376
Federal Revenue	\$ 9,243	\$ 9,243
State Revenue	\$ 9,979,852	\$ 9,299,631
Other Local Revenue	\$ 17,122,905	\$ 13,027,269
Interfund Transfers In	\$ 5,570,601	\$ 5,636,413
Contributions	\$ (35,072,693)	\$ (43,483,492)
Total	\$ 291,097,697	\$ 283,031,440

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, and After School Programs, to name but a few.

RESTRICTED REVENUE	Unaudited Actuals 2023-24	Budget 2024-25
Federal Revenue	\$ 26,271,213	\$ 20,710,296
State Revenue	\$ 65,093,621	\$ 65,448,345
Other Local Revenue	\$ 7,397,869	\$ 4,418,620
Contributions	\$ 35,072,693	\$ 43,483,492
Total	\$ 133,835,396	\$ 134,060,753



Unaudited Actuals

Budget Components: Expenditures

Expenditures from the restricted and unrestricted funds are allocated and spent in the following categories based on their specific uses:

Personnel Costs: Salaries and benefits are approximately 80% of the general fund expenditures. The reported certificated and classified salaries reflect step and column increases and a negotiated salary increase for certificated and leadership. Pension costs are increasing from 26.68% to 27.05% for CALPERS for the 2023-24 year that are ongoing.

Materials and Supplies: Materials and supplies include textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

Operating Expenses and Services: These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

Capital Outlay: This category includes large equipment purchases (such as electric buses and antennas to enhance Wi-Fi access) and capital projects such as shade structures, high school gym renovations, and HVAC projects at elementary schools.

Other Outgo: This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds and building bonds, and indirect cost charges.

Interfund Transfers out: This category includes retirement contributions.

COMBINED EXPENDITURES	Unaudited Actuals 2023-24	Budget 2024-25
Certificated Salaries	\$ 154,099,220	\$ 164,080,206
Classified Salaries	\$ 53,894,301	\$ 56,904,430
Employee Benefits	\$ 99,347,686	\$ 103,766,581
Materials and Supplies	\$ 15,895,666	\$ 23,182,046
Operating Expenses and Services	\$ 42,178,669	\$ 51,067,088
Capital Outlay	\$ 13,537,572	\$ 11,018,433
Other Outgo/ Indirect Costs	\$ 6,429,375	\$ 6,866,510
Interfund Transfers Out	\$ (491,962)	\$ (643,480)
Total	\$ 384,890,527	\$ 416,241,814

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

Unaudited Actuals

Budget Components: Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Unrestricted fund balances are carried over to the next fiscal year. The ending fund balances are the accumulated reserves over time.

In addition, districts are required to maintain a minimum reserve level. The minimum reserve level is a percentage calculation based on district enrollment. As required by law, Orange Unified maintains a minimum 3% reserve level for economic uncertainties.

Starting with the 2022-23 year, there is also a limit on the amounts a district may reserve. District reserves cannot exceed 10% in assigned and unassigned balances including required reserves for economic uncertainties. If reserves exceed the 10% level, the overage must be designated for specific purposes, although the requirement is not applicable in the 2024-25 budget year. Shown below are the fund designations the Board adopted at the June 2024 board meeting:

COMBINED	Unaudited Actuals 2023-24	Budget 2024-25
Beginning Fund Balance	\$ 182,674,202	\$ 216,660,043
Net Inc/ (Dec)	\$ 33,985,841	\$ (13,205,522)
Ending Fund Balance	\$ 216,660,043	\$ 203,454,521
Components of Fund Balance:		
Revolving Cash and Inventory	\$ 408,485	\$ 408,485
Restricted	\$ 65,509,919	\$ 50,543,322
Economic Uncertainties	\$ 11,673,756	\$ 12,852,165
Assigned	\$ 26,830,279	\$ 29,579,899
Committed	\$ 112,237,604	\$ 110,070,650
Unassigned	(0)	0
Unassigned percentage	0.00%	0.00%



Unaudited Actuals

2023-24 End of Year Summary

The District's unaudited actuals show a deficit variance of \$1.9 million in comparison to the estimated actuals. In the June 2024 Estimated Actuals report, the District anticipated receiving \$425 million and spending \$388 million, leaving approximately \$36 million. Now, at year-end closing, revenue decreased to \$419 million and spending decreased to \$384 million, which still resulted in an excess of \$34 million.

	ESTIMATED ACTUALS	UNAUDITED ACTUALS	Variance
Unrestricted	2023-24	2023-24	
Revenue	\$ 318,608,934	\$ 320,599,789	\$ 1,990,855
Contributions to Restricted	\$ (35,696,801)	\$ (35,072,693)	\$ 624,108
Subtotal	\$ 282,912,133	\$ 285,527,096	\$ 2,614,963
Expenditures	\$ 240,741,997	\$ 254,093,529	\$ 13,351,532
Excess/Deficit	\$ 42,170,136	\$ 31,433,567	\$ (10,736,569)
Restricted			
Revenue	\$ 106,772,280	\$ 98,762,703	\$ (8,009,577)
Contributions from Unrestricted	\$ 35,696,801	\$ 35,072,693	\$ (624,108)
Subtotal	\$ 142,469,081	\$ 133,835,396	\$ (8,633,685)
Expenditures	\$ 148,201,767	\$ 130,796,998	\$ (17,404,769)
Excess/Deficit	\$ (5,732,686)	\$ 3,038,398	\$ 8,771,084
Combined Total			
Revenue	\$ 425,381,214	\$ 419,362,492	\$ (6,018,722)
Expenditures	\$ 388,943,764	\$ 384,890,527	\$ (4,053,237)
Excess/Deficit	\$ 36,437,450	\$ 34,471,965	\$ (1,965,485)

The Business Services Division will continue to review, monitor and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The First Interim report will be presented to the Board in December which will include updated revenue and expenditure projections. The annual audit report for the 2023-24 year will be presented by January 2025.

GENERAL FUND

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

30 66621 0000000
Form CA
E8AANXB�52(2023-24)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.70%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$3,938,995.45
	Adjusted Appropriations Limit	\$214,007,201.37
	Appropriations Subject to Limit	\$214,007,201.37
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.74%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	293,487,788.68	0.00	293,487,788.68	298,542,376.00	0.00	298,542,376.00	1.7%
2) Federal Revenue		8100-8299	9,243.04	26,271,213.19	26,280,456.23	9,243.00	20,710,296.00	20,719,539.00	-21.2%
3) Other State Revenue		8300-8599	9,979,852.33	65,093,621.50	75,073,473.83	9,299,631.00	65,448,345.00	74,747,976.00	-0.4%
4) Other Local Revenue		8600-8799	17,122,905.39	7,397,868.69	24,520,774.08	13,027,269.00	4,418,620.00	17,445,889.00	-28.9%
5) TOTAL REVENUES			320,599,789.44	98,762,703.38	419,362,492.82	320,878,519.00	90,577,261.00	411,455,780.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	120,497,681.37	33,601,538.16	154,099,219.53	127,537,027.00	36,543,179.00	164,080,206.00	6.5%
2) Classified Salaries		2000-2999	37,024,061.12	16,870,239.97	53,894,301.09	37,484,383.00	19,420,047.00	56,904,430.00	5.6%
3) Employee Benefits		3000-3999	65,934,560.56	33,413,125.54	99,347,686.10	66,416,480.00	37,350,101.00	103,766,581.00	4.4%
4) Books and Supplies		4000-4999	5,610,938.91	10,284,726.75	15,895,665.66	8,157,849.00	15,024,197.00	23,182,046.00	45.8%
5) Services and Other Operating Expenditures		5000-5999	20,644,174.90	21,534,494.27	42,178,669.17	26,350,413.00	24,716,675.00	51,067,088.00	21.1%
6) Capital Outlay		6000-6999	1,771,282.24	11,766,289.53	13,537,571.77	267,049.00	10,751,384.00	11,018,433.00	-18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,570,600.67	858,774.65	6,429,375.32	5,638,413.00	1,230,097.00	6,866,510.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(2,959,771.11)	2,467,809.57	(491,961.54)	(4,635,150.00)	3,991,670.00	(643,480.00)	30.8%
9) TOTAL EXPENDITURES		7300-7399	254,093,528.66	130,796,998.44	384,890,527.10	267,214,464.00	149,027,350.00	416,241,814.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			66,506,260.78	(32,034,295.06)	34,471,965.72	53,664,055.00	(58,450,089.00)	(4,786,034.00)	-113.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
b) Transfers Out		7600-7629	4,234,686.23	0.00	4,234,686.23	12,163,688.00	0.00	12,163,688.00	187.2%
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	(35,072,693.05)	35,072,693.05	0.00	(43,483,492.00)	43,483,492.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,558,817.89)	35,072,693.05	(486,124.84)	(51,902,980.00)	43,483,492.00	(8,419,488.00)	1,632.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			30,947,442.89	3,038,397.99	33,985,840.88	1,761,075.00	(14,966,597.00)	(13,205,522.00)	-138.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	121,303,186.06	62,471,520.95	183,774,707.01	151,150,124.35	65,509,918.94	216,660,043.29	17.9%
b) Audit Adjustments		9793	(1,100,504.60)	0.00	(1,100,504.60)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
2) Ending Balance, June 30 (E + F1e)			151,150,124.35	65,509,918.94	216,660,043.29	152,911,199.35	50,543,321.94	203,454,521.29	-6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	173,485.16	0.00	173,485.16	173,485.16	0.00	173,485.16	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	65,509,918.94	65,509,918.94	0.00	50,543,321.94	50,543,321.94	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	112,237,603.00	0.00	112,237,603.00	110,070,649.00	0.00	110,070,649.00	-1.9%
Fiscal Emergencies	0000	9760	23,408,310.00		23,408,310.00			0.00	
Negotiations Commitment	0000	9760	16,231,537.00		16,231,537.00			0.00	
Textbook Adoption	0000	9760	14,791,000.00		14,791,000.00			0.00	
Pension Obligation	0000	9760	14,780,000.00		14,780,000.00			0.00	
Replacement and Updating Technology	0000	9760	14,550,000.00		14,550,000.00			0.00	
Enrollment Decline (851 Students)	0000	9760	13,038,222.00		13,038,222.00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4,157,546.00		4,157,546.00			0.00	
Vehicle Replacements	0000	9760	3,447,748.00		3,447,748.00			0.00	
Facility Maintenance	0000	9760	2,783,207.00		2,783,207.00			0.00	
Fiscal Emergencies	0000	9760		0.00	0.00	10,335,882.00		10,335,882.00	
Negotiations Commitment	0000	9760		0.00	0.00	20,292,982.00		20,292,982.00	
Textbook Adoption	0000	9760		0.00	0.00	21,916,000.00		21,916,000.00	
Pension Obligations	0000	9760		0.00	0.00	14,780,000.00		14,780,000.00	
Replacement and Updaging Technology	0000	9760		0.00	0.00	14,550,000.00		14,550,000.00	
Enrollment Decline (851 Students)	0000	9760		0.00	0.00	13,038,222.00		13,038,222.00	
Vacation Liability	0000	9760		0.00	0.00	5,050,033.00		5,050,033.00	
Loss of Attendance (ADA)	0000	9760		0.00	0.00	4,157,546.00		4,157,546.00	
Vehicle Replacements	0000	9760		0.00	0.00	3,447,748.00		3,447,748.00	
Facility Maintenance	0000	9760		0.00	0.00	2,502,236.00		2,502,236.00	
d) Assigned									

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 Assignments		9780	26,830,280.19	0.00	26,830,280.19	29,579,900.19	0.00	29,579,900.19	10.2%
Attract & Retain	0000	9780	2,719,228.00		2,719,228.00			0.00	
Site Carryover-Donations	0000	9780	1,146,146.00		1,146,146.00			0.00	
LCFF Carry over	0000	9780	4,739,606.00		4,739,606.00			0.00	
Personnel Vacancies	0000	9780	18,225,300.19		18,225,300.19			0.00	
Attract and Retain	0000	9780			0.00	2,309,228.00		2,309,228.00	
LCFF Carry over	0000	9780			0.00	4,739,606.00		4,739,606.00	
Personnel Vacancies	0000	9780			0.00	22,531,066.19		22,531,066.19	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,673,756.00	0.00	11,673,756.00	12,852,165.00	0.00	12,852,165.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	157,770,651.04	68,916,832.09	226,687,483.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	(654,972.00)	0.00	(654,972.00)				
b) in Banks		9120	25,000.00	0.00	25,000.00				
c) in Revolving Cash Account		9130	235,000.00	0.00	235,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	17,294,050.16	12,446,592.73	29,740,642.89				
4) Due from Grantor Government		9290	0.00	132,017.00	132,017.00				
5) Due from Other Funds		9310	2,867,988.22	848,635.34	3,716,623.56				
6) Stores		9320	173,485.16	0.00	173,485.16				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	581,965.68	0.00	581,965.68				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			178,293,168.26	82,344,077.16	260,637,245.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	24,422,535.13	11,701,575.01	36,124,110.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Due to Other Funds		9610	2,720,508.78	1,926,123.72	4,646,632.50				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,206,459.49	3,206,459.49				
6) TOTAL, LIABILITIES			27,143,043.91	16,834,158.22	43,977,202.13				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - ((I6 + J2)			151,150,124.35	65,509,918.94	216,660,043.29				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,418,757.00	0.00	89,418,757.00	95,070,291.00	0.00	95,070,291.00	6.3%
Education Protection Account State Aid - Current Year		8012	4,594,942.00	0.00	4,594,942.00	4,458,218.00	0.00	4,458,218.00	-3.0%
State Aid - Prior Years		8019	479,324.00	0.00	479,324.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	716,678.99	0.00	716,678.99	716,679.00	0.00	716,679.00	0.0%
Timber Yield Tax		8022	.25	0.00	.25	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	176,046,553.67	0.00	176,046,553.67	176,046,554.00	0.00	176,046,554.00	0.0%
Unsecured Roll Taxes		8042	5,312,402.84	0.00	5,312,402.84	5,312,403.00	0.00	5,312,403.00	0.0%
Prior Years' Taxes		8043	2,991,850.81	0.00	2,991,850.81	2,991,851.00	0.00	2,991,851.00	0.0%
Supplemental Taxes		8044	4,737,373.89	0.00	4,737,373.89	4,737,374.00	0.00	4,737,374.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,239,878.00	0.00	7,239,878.00	7,239,878.00	0.00	7,239,878.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,550,427.23	0.00	20,550,427.23	20,550,427.00	0.00	20,550,427.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			312,088,188.68	0.00	312,088,188.68	317,123,675.00	0.00	317,123,675.00	1.6%
LCFF Transfers									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

30 66621 0000000
Form 01
E8AANXBUS2(2023-24)

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)	
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,600,400.00)	0.00	(18,600,400.00)	(18,581,298.00)	0.00	(18,581,298.00)	-0.1%
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			293,487,788.68	0.00	293,487,788.68	298,542,376.00	0.00	298,542,376.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,049,712.12	6,049,712.12	0.00	6,073,404.00	6,073,404.00	0.4%
Special Education Discretionary Grants		8182	0.00	518,717.71	518,717.71	0.00	518,719.00	518,719.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	9,243.04	0.00	9,243.04	9,243.00	0.00	9,243.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,246,819.22	5,246,819.22		5,132,379.00	5,132,379.00	-2.2%
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		581,541.27	581,541.27		733,854.00	733,854.00	26.2%
Title III, Immigrant Student Program	4201	8290		57,582.09	57,582.09		71,385.00	71,385.00	24.0%
Title III, English Learner Program	4203	8290		589,022.50	589,022.50		519,046.00	519,046.00	-11.9%
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		388,336.37	388,336.37		398,538.00	398,538.00	2.6%
Career and Technical Education	3500-3599	8290		240,929.00	240,929.00		237,085.00	237,085.00	-1.6%
All Other Federal Revenue	All Other	8290	0.00	12,598,552.91	12,598,552.91	0.00	7,025,886.00	7,025,886.00	-44.2%
TOTAL, FEDERAL REVENUE			9,243.04	26,271,213.19	26,280,456.23	9,243.00	20,710,296.00	20,719,539.00	-21.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									

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)	
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		21,706,666.00	21,706,666.00		21,430,164.00	21,430,164.00	-1.3%
Prior Years	6500	8319		49,844.68	49,844.68		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	89,433.00	89,433.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,101,428.00	0.00	1,101,428.00	1,105,485.00	0.00	1,105,485.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	4,974,288.47	2,600,326.21	7,574,614.68	3,989,226.00	1,622,736.00	5,611,962.00	-25.9%
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		2,002,917.23	2,002,917.23		2,002,917.00	2,002,917.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		998,017.60	998,017.60		1,295,761.00	1,295,761.00	29.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		22,930.00	22,930.00		22,930.00	22,930.00	0.0%
All Other State Revenue	All Other	8590	3,904,135.86	37,623,486.78	41,527,622.64	4,204,920.00	39,073,837.00	43,278,757.00	4.2%
TOTAL, OTHER STATE REVENUE			9,979,852.33	65,093,621.50	75,073,473.83	9,299,631.00	65,448,345.00	74,747,976.00	-0.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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		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	1,997,492.88	1,997,492.88	0.00	2,659,584.00	2,659,584.00	33.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
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	631,964.49	0.00	631,964.49	370,000.00	0.00	370,000.00	-41.5%
Interest		8660	8,986,634.67	0.00	8,986,634.67	5,604,120.00	0.00	5,604,120.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,175,085.30	0.00	1,175,085.30	654,972.00	0.00	654,972.00	-44.3%
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	73,089.52	0.00	73,089.52	130,000.00	0.00	130,000.00	77.9%
Interagency Services		8677	1,193,329.35	452,897.12	1,646,226.47	848,800.00	527,614.00	1,376,414.00	-16.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,938,407.99	4,947,478.69	9,885,886.68	5,179,377.00	1,231,422.00	6,410,799.00	-35.2%
Tuition		8710	124,394.07	0.00	124,394.07	220,000.00	0.00	220,000.00	76.9%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From 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			17,122,905.39	7,397,868.69	24,520,774.08	13,027,269.00	4,418,620.00	17,445,889.00	-28.9%
TOTAL, REVENUES			320,599,789.44	98,762,703.38	419,362,492.82	320,878,519.00	90,577,261.00	411,455,780.00	-1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	93,870,298.72	27,943,904.83	121,814,203.55	100,499,937.00	28,014,418.00	128,514,355.00	5.5%
Certificated Pupil Support Salaries		1200	11,866,951.17	1,618,552.63	13,485,503.80	13,091,407.00	4,407,125.00	17,498,532.00	29.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,254,024.66	827,543.64	13,081,568.30	11,458,073.00	765,068.00	12,223,141.00	-6.6%
Other Certificated Salaries		1900	2,506,406.82	3,211,537.06	5,717,943.88	2,487,610.00	3,356,568.00	5,844,178.00	2.2%
TOTAL, CERTIFICATED SALARIES			120,497,681.37	33,601,538.16	154,099,219.53	127,537,027.00	36,543,179.00	164,080,206.00	6.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,347,282.67	9,964,721.40	11,312,004.07	1,897,304.00	12,635,011.00	14,532,315.00	28.5%
Classified Support Salaries		2200	16,764,847.59	4,440,235.85	21,205,083.44	16,959,104.00	3,998,390.00	20,957,494.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	5,008,273.35	709,888.06	5,718,161.41	4,705,769.00	744,204.00	5,449,973.00	-4.7%
Clerical, Technical and Office Salaries		2400	13,312,914.45	1,682,346.10	14,995,260.55	13,255,313.00	1,988,537.00	15,243,850.00	1.7%
Other Classified Salaries		2900	590,743.06	73,048.56	663,791.62	666,893.00	53,905.00	720,798.00	8.6%
TOTAL, CLASSIFIED SALARIES			37,024,061.12	16,870,239.97	53,894,301.09	37,484,383.00	19,420,047.00	56,904,430.00	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,195,252.78	19,601,693.17	41,796,945.95	24,015,062.00	20,952,857.00	44,967,919.00	7.6%
PERS		3201-3202	9,143,324.66	4,232,458.77	13,375,783.43	9,609,526.00	5,080,413.00	14,689,939.00	9.8%
OASDI/Medicare/Alternative		3301-3302	4,478,189.26	1,708,031.51	6,186,220.77	4,745,246.00	2,009,553.00	6,754,799.00	9.2%
Health and Welfare Benefits		3401-3402	20,270,277.43	6,471,900.41	26,742,177.84	20,115,436.00	7,573,363.00	27,688,799.00	3.5%
Unemployment Insurance		3501-3502	77,192.05	24,859.28	102,051.33	90,065.00	32,066.00	122,131.00	19.7%
Workers' Compensation		3601-3602	2,726,600.64	658,195.99	3,384,796.63	2,792,630.00	820,184.00	3,612,814.00	6.7%
OPEB, Allocated		3701-3702	2,957,915.76	715,986.41	3,673,902.17	3,005,605.00	881,665.00	3,887,270.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,085,807.98	0.00	4,085,807.98	2,042,910.00	0.00	2,042,910.00	-50.0%
TOTAL, EMPLOYEE BENEFITS			65,934,560.56	33,413,125.54	99,347,686.10	66,416,480.00	37,350,101.00	103,766,581.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,060,959.29	2,060,959.29	325,739.00	2,631,261.00	2,957,000.00	43.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Other Reference Materials		4200	16,128.93	61,933.74	78,062.67	98,668.00	190,462.00	289,130.00	270.4%
Materials and Supplies		4300	4,451,284.37	6,381,197.36	10,832,481.73	6,465,478.00	9,893,007.00	16,358,485.00	51.0%
Noncapitalized Equipment		4400	1,143,525.61	1,780,636.36	2,924,161.97	1,267,964.00	2,309,467.00	3,577,431.00	22.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,610,938.91	10,284,726.75	15,895,665.66	8,157,849.00	15,024,197.00	23,182,046.00	45.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,900,066.52	14,819,979.91	16,720,046.43	3,059,330.00	13,153,420.00	16,212,750.00	-3.0%
Travel and Conferences		5200	260,275.31	507,713.97	767,989.28	625,451.00	685,238.00	1,310,689.00	70.7%
Dues and Memberships		5300	87,970.76	3,220.00	91,190.76	116,255.00	4,690.00	120,945.00	32.6%
Insurance		5400 - 5450	2,272,238.00	0.00	2,272,238.00	2,940,235.00	0.00	2,940,235.00	29.4%
Operations and Housekeeping Services		5500	6,407,822.87	0.00	6,407,822.87	6,150,178.00	0.00	6,150,178.00	-4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,404,492.79	1,626,335.05	3,030,827.84	1,676,027.00	2,984,085.00	4,660,112.00	53.8%
Transfers of Direct Costs		5710	(246,538.95)	246,538.95	0.00	(240,894.00)	240,894.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,071,847.00)	1,158,446.17	86,599.17	(1,114,407.00)	1,490,000.00	375,593.00	333.7%
Professional/Consulting Services and Operating Expenditures		5800	8,512,010.27	3,151,043.54	11,663,053.81	11,445,865.00	6,131,926.00	17,577,791.00	50.7%
Communications		5900	1,117,684.33	21,216.68	1,138,901.01	1,692,373.00	26,422.00	1,718,795.00	50.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,644,174.90	21,534,494.27	42,178,669.17	26,350,413.00	24,716,675.00	51,067,088.00	21.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	53,000.00	53,000.00	New
Buildings and Improvements of Buildings		6200	293,287.35	5,206,886.78	5,500,174.13	1,153.00	7,874,677.00	7,875,830.00	43.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,477,994.89	6,559,402.75	8,037,397.64	265,896.00	2,823,707.00	3,089,603.00	-61.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,771,282.24	11,766,289.53	13,537,571.77	267,049.00	10,751,384.00	11,018,433.00	-18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	493,096.63	493,096.63	0.00	743,097.00	743,097.00	50.7%
Payments to County Offices		7142	833,518.98	365,678.02	1,199,197.00	866,784.00	487,000.00	1,353,784.00	12.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,587,654.26	0.00	1,587,654.26	1,507,319.00	0.00	1,507,319.00	-5.1%
Other Debt Service - Principal		7439	3,149,427.43	0.00	3,149,427.43	3,262,310.00	0.00	3,262,310.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,570,600.67	858,774.65	6,429,375.32	5,636,413.00	1,230,097.00	6,866,510.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,467,809.57)	2,467,809.57	0.00	(3,991,670.00)	3,991,670.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(491,961.54)	0.00	(491,961.54)	(643,480.00)	0.00	(643,480.00)	30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,959,771.11)	2,467,809.57	(491,961.54)	(4,635,150.00)	3,991,670.00	(643,480.00)	30.8%
TOTAL, EXPENDITURES			254,093,528.66	130,796,998.44	384,890,527.10	287,214,464.00	149,027,350.00	416,241,814.00	8.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(a) TOTAL, INTERFUND TRANSFERS IN			3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612							
			3,834,644.38	0.00	3,834,644.38	3,762,888.00	0.00	3,762,888.00	-1.9%
To State School Building Fund/County School Facilities Fund		7613							
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,041.85	0.00	400,041.85	8,401,000.00	0.00	8,401,000.00	2,000.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,234,686.23	0.00	4,234,686.23	12,163,888.00	0.00	12,163,888.00	187.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,072,693.05)	35,072,693.05	0.00	(43,483,492.00)	43,483,492.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,072,693.05)	35,072,693.05	0.00	(43,483,492.00)	43,483,492.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(35,558,817.89)	35,072,693.05	(486,124.84)	(51,902,990.00)	43,483,492.00	(8,419,488.00)	1,632.0%

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	293,487,788.68	0.00	293,487,788.68	298,542,376.00	0.00	298,542,376.00	1.7%
2) Federal Revenue		8100-8299	9,243.04	26,271,213.19	26,280,456.23	9,243.00	20,710,296.00	20,719,539.00	-21.2%
3) Other State Revenue		8300-8599	9,979,852.33	65,093,621.50	75,073,473.83	9,299,631.00	65,448,345.00	74,747,976.00	-0.4%
4) Other Local Revenue		8600-8799	17,122,905.39	7,397,868.69	24,520,774.08	13,027,269.00	4,418,620.00	17,445,889.00	-28.9%
5) TOTAL, REVENUES			320,599,789.44	98,762,703.38	419,362,492.82	320,878,519.00	90,577,261.00	411,455,780.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		135,002,724.26	84,719,672.51	219,722,396.77	148,125,091.00	95,179,867.00	243,304,958.00	10.7%
2) Instruction - Related Services	2000-2999		41,209,333.81	16,658,237.72	57,867,571.53	40,701,116.00	15,053,400.00	55,754,516.00	-3.7%
3) Pupil Services	3000-3999		31,144,866.11	7,807,130.52	38,951,996.63	33,114,056.00	11,631,696.00	44,745,752.00	14.9%
4) Ancillary Services	4000-4999		2,677,184.58	38,761.00	2,715,945.58	2,818,586.00	40,710.00	2,859,276.00	5.3%
5) Community Services	5000-5999		200,219.10	0.00	200,219.10	219,300.00	0.00	219,300.00	9.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,836,125.61	3,000,409.21	17,836,534.82	12,713,868.00	4,473,982.00	17,187,850.00	-3.6%
8) Plant Services	8000-8999		23,452,474.52	17,714,012.83	41,166,487.35	23,886,054.00	21,417,598.00	45,303,652.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,570,600.67	858,774.65	6,429,375.32	5,636,413.00	1,230,097.00	6,866,510.00	6.8%
10) TOTAL, EXPENDITURES			254,093,528.66	130,796,998.44	384,890,527.10	287,214,464.00	148,027,350.00	416,241,814.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			66,506,260.78	(32,034,295.06)	34,471,965.72	53,664,055.00	(58,450,089.00)	(4,786,034.00)	-113.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
b) Transfers Out		7600-7629	4,234,686.23	0.00	4,234,686.23	12,163,688.00	0.00	12,163,688.00	187.2%
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	(35,072,693.05)	35,072,693.05	0.00	(43,483,492.00)	43,483,492.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,558,817.89)	35,072,693.05	(486,124.84)	(51,902,980.00)	43,483,492.00	(8,419,488.00)	1,632.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			30,947,442.89	3,038,397.99	33,985,840.88	1,761,075.00	(14,966,597.00)	(13,205,522.00)	-138.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	121,303,186.06	62,471,520.95	183,774,707.01	151,150,124.35	65,509,918.94	216,660,043.29	17.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(1,100,504.60)	0.00	(1,100,504.60)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
2) Ending Balance, June 30 (E + F1e)			151,150,124.35	65,509,918.94	216,660,043.29	152,911,199.35	50,543,321.94	203,454,521.29	-6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	173,485.16	0.00	173,485.16	173,485.16	0.00	173,485.16	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	65,509,918.94	65,509,918.94	0.00	50,543,321.94	50,543,321.94	-22.8%
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	112,237,603.00	0.00	112,237,603.00	110,070,649.00	0.00	110,070,649.00	-1.9%
Fiscal Emergencies	0000	9760	23,408,310.00		23,408,310.00			0.00	
Negotiations Commitment	0000	9760	16,231,537.00		16,231,537.00			0.00	
Textbook Adoption	0000	9760	14,791,000.00		14,791,000.00			0.00	
Pension Obligation	0000	9760	14,780,000.00		14,780,000.00			0.00	
Replacement and Updating Technology	0000	9760	14,550,000.00		14,550,000.00			0.00	
Enrollment Decline (851 Students)	0000	9760	13,038,222.00		13,038,222.00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4,157,546.00		4,157,546.00			0.00	
Vehicle Replacements	0000	9760	3,447,748.00		3,447,748.00			0.00	
Facility Maintenance	0000	9760	2,783,207.00		2,783,207.00			0.00	
Fiscal Emergencies	0000	9760			0.00	10,335,882.00		10,335,882.00	
Negotiations Commitment	0000	9760			0.00	20,292,982.00		20,292,982.00	
Textbook Adoption	0000	9760			0.00	21,916,000.00		21,916,000.00	
Pension Obligations	0000	9760			0.00	14,780,000.00		14,780,000.00	
Replacement and Updating Technology	0000	9760			0.00	14,550,000.00		14,550,000.00	
Enrollment Decline (851 Students)	0000	9760			0.00	13,038,222.00		13,038,222.00	
Vacation Liability	0000	9760			0.00	5,050,033.00		5,050,033.00	
Loss of Attendance (ADA)	0000	9760			0.00	4,157,546.00		4,157,546.00	
Vehicle Replacements	0000	9760			0.00	3,447,748.00		3,447,748.00	
Facility Maintenance	0000	9760			0.00	2,502,236.00		2,502,236.00	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) Assigned									
Other Assignments (by Resource/Object)			26,830,280.19	0.00	26,830,280.19	29,579,900.19	0.00	29,579,900.19	10.2%
Attract & Retain	0000	9780	2,719,228.00		2,719,228.00			0.00	
Site Carryover-Donations	0000	9780	1,146,146.00		1,146,146.00			0.00	
LCFF Carry over	0000	9780	4,739,606.00		4,739,606.00			0.00	
Personnel Vacancies	0000	9780	18,225,300.19		18,225,300.19			0.00	
Attract and Retain	0000	9780			0.00	2,309,228.00		2,309,228.00	
LCFF Carry over	0000	9780			0.00	4,739,606.00		4,739,606.00	
Personnel Vacancies	0000	9780			0.00	22,531,066.19		22,531,066.19	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,673,756.00	0.00	11,673,756.00	12,852,165.00	0.00	12,852,165.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

30 66621 0000000
Form 01
E8AANXBUS(2023-24)

Orange Unified
Orange County

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	9,418,518.91	10,440,493.91
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	288,391.00
6266	Educator Effectiveness, FY 2021-22	4,309,221.45	1,696,487.45
6300	Lottery: Instructional Materials	1,594,843.59	986,318.59
6332	CA Community Schools Partnership Act - Implementation Grant	2,893,386.81	2,212,610.81
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,971,837.61	9,513,755.61
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,710,663.00	3,710,520.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,654,584.00	2,654,584.00
7311	Classified School Employee Professional Development Block Grant	164,800.90	164,800.90
7388	SB 117 COVID-19 LEA Response Funds	365,688.39	261,228.39
7399	LCFF Equity Multiplier	339,468.00	389,468.00
7412	A-G Access/Success Grant	749,519.05	286,660.05
7413	A-G Learning Loss Mitigation Grant	202,432.91	69,751.91
7435	Learning Recovery Emergency Block Grant	18,381,289.29	14,121,269.29
7810	Other Restricted State	219,820.00	490,595.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,366,568.26	1,834,838.26
9010	Other Restricted Local	2,717,276.77	1,421,528.77
Total, Restricted Balance		65,509,918.94	50,543,321.94

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,801.46	21,766.27	22,920.75	21,481.47	21,481.47	22,237.13
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,801.46	21,766.27	22,920.75	21,481.47	21,481.47	22,237.13
5. District Funded County Program ADA						
a. County Community Schools	47.49	47.49	47.49	47.49	47.49	47.49
b. Special Education-Special Day Class	5.84	5.84	5.84	5.84	5.84	5.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.63	.63	.63	.63	.63	.63
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53.96	53.96	53.96	53.96	53.96	53.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,855.42	21,820.23	22,974.71	21,535.43	21,535.43	22,291.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,082,424.00		19,082,424.00			19,082,424.00
Work in Progress	70,975,153.00	(537,470.00)	70,437,683.00	76,936,692.00	7,841,181.00	139,533,194.00
Total capital assets not being depreciated	90,057,577.00	(537,470.00)	89,520,107.00	76,936,692.00	7,841,181.00	158,615,618.00
Capital assets being depreciated:						
Land Improvements	30,940,800.00		30,940,800.00	273,045.00		31,213,845.00
Buildings	404,246,012.00	537,473.00	404,783,485.00	7,442,536.00		412,226,021.00
Equipment	22,061,977.00		22,061,977.00	8,449,152.00		30,511,129.00
Total capital assets being depreciated	457,248,789.00	537,473.00	457,786,262.00	16,164,733.00	0.00	473,950,995.00
Accumulated Depreciation for:						
Land Improvements	(11,350,727.00)	(576,051.00)	(11,926,778.00)			(11,926,778.00)
Buildings	(93,535,555.00)	(1,642,839.00)	(95,178,394.00)			(95,178,394.00)
Equipment	(15,423,935.00)	1.00	(15,423,934.00)			(15,423,934.00)
Total accumulated depreciation	(120,310,217.00)	(2,218,889.00)	(122,529,106.00)	0.00	0.00	(122,529,106.00)
Total capital assets being depreciated, net excluding lease and subscription assets	336,938,572.00	(1,681,416.00)	335,257,156.00	16,164,733.00	0.00	351,421,889.00
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
Governmental activity capital assets, net	426,996,149.00	(2,218,886.00)	424,777,263.00	93,101,425.00	7,841,181.00	510,037,507.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Orange Unified
Orange County

Description									001			002			003			004			005			006			007								
FEDERAL PROGRAM NAME															TITLE I			COMP SUPP&IMPR			ESSER III			ESSER III			ESSER III SUMMER			IDEA LOC ASST			IDEA LOC PRIVATE ISP		
FEDERAL CATALOG NUMBER															84.01			84.01			84.425			84.425			84.425			84.027A			84.027A		
RESOURCE CODE															3010			3182			3213			3214			3225			3310			3311		
REVENUE OBJECT															8290			8290			8290			8290			8290			8181			8181		
LOCAL DESCRIPTION (if any)																																			
AWARD																																			
1. Prior Year Carryover															402,374.28			178,351.00			15,298,492.14			2,938,835.77			658,951.20			0.00					
2. a. Current Year Award															5,132,379.00												615,000.00			6,040,964.00			32,440.00		
b. Transferability (ESSA)																																			
c. Other Adjustments																																			
d. Adj Curr Yr Award																																			
(sum lines 2a, 2b, & 2c)															5,132,379.00			0.00			0.00			0.00			615,000.00			6,040,964.00			32,440.00		
3. Required Matching Funds/Other																																			
4. Total Available Award																																			
(sum lines 1, 2d, & 3)															5,534,753.28			178,351.00			15,298,492.14			2,938,835.77			1,273,951.20			6,040,964.00			32,440.00		
REVENUES																																			
5. Unearned Revenue Deferred from Prior Year															69,455.28			44,588.00			0.00						499,951.20								
6. Cash Received in Current Year															5,465,298.00			47,743.00			6,926,876.29			2,501,082.62											
7. Contributed Matching Funds																																			
8. Total Available (sum lines 5, 6, & 7)															5,534,753.28			92,331.00			6,926,876.29			2,501,082.62			499,951.20			0.00			0.00		
EXPENDITURES																																			
9. Donor-Authorized Expenditures															5,246,819.21			164,969.02			9,427,414.95			2,501,082.62			603,695.13			6,040,964.00			8,748.12		
10. Non Donor-Authorized Expenditures																																			
11. Total Expenditures (lines 9 & 10)															5,246,819.21			164,969.02			9,427,414.95			2,501,082.62			603,695.13			6,040,964.00			8,748.12		
12. Amounts Included in Line 6 above for Prior Year Adjustments																																			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)															287,934.07			(72,638.02)			(2,500,538.66)			0.00			(103,743.93)			(6,040,964.00)			(8,748.12)		
a. Unearned Revenue																																			

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable			72,638.02	2,500,538.66	103,743.93	6,040,964.00	8,748.12
14. Unused Grant Award Calculation (line 4 minus line 9)	287,934.07	13,381.98	5,871,077.19	437,753.15	670,256.07	0.00	23,691.88
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,534,753.28	164,969.02	9,427,414.95	2,501,082.62	603,695.13	6,040,964.00	8,748.12

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

Orange Unified
Orange County

Description		008	009	010	011	012	013	014
FEDERAL PROGRAM NAME		FED PS	FED MH	FED PS STAFF DEV	EARLY INTERV	ALT DISP RES	VEA	TITLE II
FEDERAL CATALOG NUMBER		84.173A	84.027A	84.173A	84.181	84.027A	84.048	84.367
RESOURCE CODE		3315	3327	3345	3385	3395	3550	4035
REVENUE OBJECT		8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carry over				814.15		3,547.56		386,001.00
2. a. Current Year Award		132,017.00	280,100.00	1,128.00	86,305.00	14,807.00	240,929.00	745,206.00
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other		132,017.00	280,100.00	1,128.00	86,305.00	14,807.00	240,929.00	745,206.00
4. Total Available Award								
(sum lines 1, 2d, & 3)		132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	1,131,207.00
REVENUES								
5. Unearned Revenue Deferred from Prior Year								192,518.67
6. Cash Received in Current Year				781.97			71,005.75	583,910.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00	781.97	0.00	0.00	71,005.75	776,428.67
EXPENDITURES								
9. Donor-Authorized Expenditures		132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)		132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(132,017.00)	(280,100.00)	(1,160.18)	(86,305.00)	(18,354.56)	(169,923.25)	194,887.40
a. Unearned Revenue								194,887.40

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	132,017.00	280,100.00	1,160.18	86,305.00	18,354.56	169,923.25	
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	549,665.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27

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

Orange Unified
Orange County

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME							IDEA LOC ASST
FEDERAL CATALOG NUMBER							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	186,053.96	36,787.50		120,022.84		77,585.82	5,814.00
2. a. Current Year Award	407,041.00	55,703.00		599,096.00			178,122.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	407,041.00	55,703.00		599,096.00		0.00	178,122.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	593,094.96	92,490.50		719,118.84		77,585.82	178,122.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)							0.00
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)							
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Unearned Revenue							

Description	015	016	017	018	019	020	021
b. Accounts Payable							
c. Accounts Receivable				168,592.66	5,330.84	10,244.32	178,122.00
14. Unused Grant Award Calculation (line 4 minus line 9)	271,787.61	34,908.41	130,096.34		1,727.30	26,885.68	0.00
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	321,307.35	57,582.09	589,022.50		15,483.70	50,700.14	178,122.00

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

Orange Unified
Orange County

Description		022	023	024	025	026	
FEDERAL PROGRAM NAME	FED MH	NS EQUIP GRANT	COVID CARES NS	SNP COVID	SUPPLY CHAIN	TOTAL	
FEDERAL CATALOG NUMBER	84.027A	10.579	84.25	10.555	10.555		
RESOURCE CODE	3327	5314	5316	5465	5466		
REVENUE OBJECT	8182	5290	8225	8225	8225		
LOCAL DESCRIPTION (if any)	FD 09	FD 13	FD 13	FD 13	FD 13		
AWARD							
1. Prior Year Carryover		91,451.80				21,956,262.27	
2. a. Current Year Award	13,468.00		23,454.75	119,266.50	1,428,458.00	15,313,824.60	
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	13,468.00	0.00	0.00	0.00	721,908.60	15,313,824.60	
3. Required Matching Funds/Other							0.00
4. Total Available Award							0.00
(sum lines 1, 2d, & 3)	13,468.00	91,451.80	23,454.75	119,266.50	2,150,366.60	37,270,086.87	
REVENUES							
5. Unearned Revenue Deferred from Prior Year			23,454.75	119,266.50	1,428,458.00	2,403,264.22	
6. Cash Received in Current Year		90,000.00			721,908.60	17,402,433.98	
7. Contributed Matching Funds						0.00	
8. Total Available (sum lines 5, 6, & 7)	0.00	90,000.00	23,454.75	119,266.50	2,150,366.60	19,805,698.20	
EXPENDITURES							
9. Donor-Authorized Expenditures	13,468.00	91,451.80	23,454.75	119,266.50	0.00	26,800,554.86	
10. Non Donor-Authorized Expenditures						0.00	
11. Total Expenditures (lines 9 & 10)	13,468.00	91,451.80	23,454.75	119,266.50	0.00	26,800,554.86	
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,468.00)	(1,451.80)	0.00	0.00	2,150,366.60	(6,994,856.66)	
a. Unearned Revenue					2,150,366.60	2,508,911.61	

Description	022	023	024	025	026	
b. Accounts Payable						0.00
c. Accounts Receivable						9,791,702.34
14. Unused Grant Award Calculation (line 4 minus line 9)	13,468.00	1,451.80				
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	2,150,366.60	10,469,532.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)						0.00
	13,468.00	91,451.80	23,454.75	119,266.50	0.00	27,088,488.93

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	UPK	CTEIG	STRONG WORKFORCE SWP	WORKABILITY	WORKABILITY	VEA AG
RESOURCE CODE	6010	6053	6387	6388	6515	6520	7010
REVENUE OBJECT	8590	8590	8590	8677	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over		1,458,979.46	1,204,204.99				2,767.05
2. a. Current Year Award	2,002,917.23		814,637.00	263,516.00	17,115.00	314,625.00	6,891.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)		0.00	814,637.00	263,516.00	17,115.00	314,625.00	6,891.00
3. Required Matching Funds/Other	2,002,917.23						
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,002,917.23	1,458,979.46	2,018,841.69	263,516.00	17,115.00	314,625.00	9,658.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,458,979.46	917,878.50	135,119.89			2,767.05
6. Cash Received in Current Year	1,771,917.01		80,139.10	18,394.70			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,771,917.01	1,458,979.46	998,017.60	153,514.59	0.00	0.00	2,767.05
EXPENDITURES							
9. Donor-Authorized Expenditures	2,002,917.23	120,945.89	998,017.60	153,514.59	17,115.00	314,625.00	9,658.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,002,917.23	120,945.89	998,017.60	153,514.59	17,115.00	314,625.00	9,658.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(231,000.22)	1,338,033.57	0.00	0.00	(17,115.00)	(314,625.00)	(6,891.00)
a. Unearned Revenue		1,338,033.57					
b. Accounts Payable							
c. Accounts Receivable	231,000.22				17,115.00	314,625.00	6,891.00

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carry over is allowed, enter line 14 amount here	0.00	1,338,033.57	1,020,824.09	110,001.41	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,002,917.23	120,945.89	998,017.60	153,514.59	17,115.00	314,625.00	9,658.05

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

Orange Unified
Orange County

Description	008	009	010	011	012	013
STATE PROGRAM NAME	PART ACAD	SPEC SECOND	IPI COVID	OC PATHWAYS	CPKS	QRIS
RESOURCE CODE	7220	7370	7422	7811	6052	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					FD 12	FD 12
AWARD						
1. Prior Year Carry over	65,638.42	22,930.00	739,201.37	320,000.00		3,813,720.99
2. a. Current Year Award	85,875.00			40,000.00	5,000.00	3,657,676.23
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	85,875.00	0.00	0.00	40,000.00	5,000.00	3,657,676.23
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	151,513.42	22,930.00	739,201.37	360,000.00	5,000.00	7,471,397.22
REVENUES						
5. Unearned Revenue Deferred from Prior Year	13,886.48	17,197.96	739,201.37	32,622.75	3,120.45	3,320,773.91
6. Cash Received in Current Year	79,125.00				3,750.00	1,967,425.81
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	93,011.48	17,197.96	739,201.37	32,622.75	6,870.45	5,288,199.72
EXPENDITURES						
9. Donor-Authorized Expenditures	93,011.48	22,930.00	697,498.61	32,622.75	5,000.00	4,543,574.76
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	93,011.48	22,930.00	697,498.61	32,622.75	5,000.00	4,543,574.76
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(5,732.04)	41,702.76	0.00	1,870.45	744,624.96
a. Unearned Revenue			41,702.76			1,379,736.33
b. Accounts Payable					3,120.45	3,120.45
c. Accounts Receivable		5,732.04			1,250.00	638,231.82
14. Unused Grant Award Calculation						

Description	008	009	010	011	012	013
(line 4 minus line 9)						
15. If Carry over is allowed, enter line 14 amount here	58,501.94		0.00	41,702.76	327,377.25	31,381.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	93,011.48	22,930.00		697,498.61	32,622.75	75,718.56
					5,000.00	4,543,574.76
						2,927,822.46
						0.00

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

Orange Unified
Orange County

Description					001	002	003	004
LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	OC FRIDAY NIGHT	TITLE II COMP LIT	OC DIGITAL PROMISE VERIZON	PROP 10	TOTAL
				9219	9222	9517	9202	
				8677	8677	8699	8677	
AWARD								
1. Prior Year Carry over					197,627.33	50,000.00	667,669.00	915,296.33
2. a. Current Year Award				2,300.00		30,000.00		32,300.00
b. Other Adjustments								0.00
c. Adj Curr Yr Award								
(sum lines 2a & 2b)				2,300.00	0.00	30,000.00	0.00	32,300.00
3. Required Matching Funds/Other								0.00
4. Total Available Award								
(sum lines 1, 2c, & 3)				2,300.00	197,627.33	80,000.00	667,669.00	947,596.33
REVENUES								
5. Unearned Revenue Deferred from Prior Year								0.00
6. Cash Received in Current Year				2,300.00	39,935.41	50,000.00	285,991.28	378,226.69
7. Contributed Matching Funds								0.00
8. Total Available (sum lines 5, 6, & 7)				2,300.00	39,935.41	50,000.00	285,991.28	378,226.69
EXPENDITURES								
9. Donor-Authorized Expenditures				2,300.00	39,935.41	52,060.16	627,445.42	721,740.99
10. Non Donor-Authorized Expenditures								0.00
11. Total Expenditures (lines 9 & 10)				2,300.00	39,935.41	52,060.16	627,445.42	721,740.99
12. Amounts Included in Line 6 above for Prior Year Adjustments								0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)				0.00	0.00	(2,060.16)	(341,454.14)	(343,514.30)
a. Unearned Revenue								0.00
b. Accounts Payable								0.00
c. Accounts Receivable						2,060.16	341,454.14	343,514.30

Description	001	002	003	004
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	157,691.92	27,939.84	40,223.58
15. If Carryover is allowed, enter line 14 amount here				225,855.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,300.00	39,935.41	52,060.16	627,445.42
				721,740.99

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

Description		001	
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		0.00	0.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	ELOP 2600				AB602 6500	MENTAL HEALTH 6546	EARLY INTERV 6547
REVENUE OBJECT	8590				8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	8,953,145.97	5,801,820.68	1,055,476.67				
2. a. Current Year Award	11,387,236.00		2,600,326.21		21,706,666.00	1,743,985.00	1,058,683.00
b. Other Adjustments					49,844.68		
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	11,387,236.00	0.00	2,600,326.21	6,050,000.00	21,756,510.68	1,743,985.00	1,058,683.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,340,381.97	5,801,820.68	3,655,802.88	7,808,719.71	42,630,022.99	1,743,985.00	1,058,683.00
REVENUES							
5. Cash Received in Current Year	11,387,236.00		2,600,326.21	3,100,000.00	21,756,510.68	1,741,997.00	1,058,683.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	2,950,000.00	0.00	1,988.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)							
8. Contributed Matching Funds	0.00	0.00	0.00	2,950,000.00	0.00	1,988.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	11,387,236.00	0.00	2,600,326.21	6,050,000.00	21,756,510.68	1,743,985.00	1,058,683.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,921,863.05	1,492,599.23	2,060,959.29	2,665,332.90	42,630,022.99	1,743,985.00	1,058,683.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,921,863.05	1,492,599.23	2,060,959.29	2,665,332.90	42,630,022.99	1,743,985.00	1,058,683.00
RESTRICTED ENDING BALANCE							

Description	001	002	003	004	005	006	007
13. Current Year (line 4 minus line 10)	9,418,518.92	4,309,221.45	1,594,843.59	5,143,386.81	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	AMBG	PROP 28	KIT	GSE PD	SB-117 COVID	LCFF EQUITY MULTIPLIER	A-G COMP
RESOURCE CODE	6762	6770	7032	7311	7388	7399	7412
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	13,952,008.00		2,165,151.00	165,328.00	365,688.39	339,468.00	847,268.95
2. a. Current Year Award		3,710,663.00					
b. Other Adjustments	302,827.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	302,827.00	3,710,663.00	0.00	0.00	0.00	339,468.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	14,254,835.00	3,710,663.00	2,165,151.00	165,328.00	365,688.39	339,468.00	847,268.95
REVENUES							
5. Cash Received in Current Year	302,827.00	3,710,663.00				339,468.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	302,827.00	3,710,663.00	0.00	0.00	0.00	339,468.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	282,997.39			527.12			97,750.90
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	282,997.39	0.00	0.00	527.12	0.00	0.00	97,750.90

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	13,971,837.61	3,710,663.00	2,165,151.00	164,800.88	365,688.39	339,468.00	749,518.05

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

Orange Unified
Orange County

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME							
RESOURCE CODE	A-G LLMG 7413	LRBG 7435	ETHNIC STUDIES 7810	RRM 8150	EEBG 6266	LOTTERY 6300	AB 602 6500
REVENUE OBJECT	8590	8590	8590	8980	8590	8560	8792
LOCAL DESCRIPTION (if any)					FD 09	FD 09	FD 09
AWARD							
1. Prior Year Restricted Ending Balance	306,608.04	22,118,345.00	219,820.00	3,319,454.95	169,545.94	162,893.74	922,735.19
2. a. Current Year Award						111,721.93	
b. Other Adjustments		22,251.00				12,398.60	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	22,251.00	0.00	0.00	0.00	124,120.53	922,735.19
3. Required Matching Funds/Other				10,889,965.26			885,893.35
4. Total Available Award (sum lines 1, 2c, & 3)	306,608.04	22,140,596.00	219,820.00	14,209,420.21	169,545.94	287,014.27	1,808,628.54
REVENUES							
5. Cash Received in Current Year		22,251.00				89,180.34	922,735.19
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	34,940.19	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	34,940.19	0.00
8. Contributed Matching Funds				10,889,965.26			885,893.35
9. Total Available (sum lines 5, 7c, & 8)	0.00	22,251.00	0.00	10,889,965.26	0.00	124,120.53	1,808,628.54
EXPENDITURES							
10. Donor-Authorized Expenditures	104,175.13	3,759,280.46		10,842,851.95	25,595.95	59,990.58	1,808,628.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	104,175.13	3,759,280.46	0.00	10,842,851.95	25,595.95	59,990.58	1,808,628.54

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	202,432.91	18,381,315.54	219,820.00	3,366,568.26	143,949.99	227,023.69	0.00

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME							
RESOURCE CODE	MENTAL HEALTH 6546	AMBG 6762	PROP 28 6770	ELOG 7425	LRBG 7435	AEBG 6391	ARP COVID 5058
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8290
LOCAL DESCRIPTION (if any)	FD 09	FD 09	FD 09	FD 09	FD 09	FD 11	FD 12
AWARD							
1. Prior Year Restricted Ending Balance	37,252.73	650,443.12		12,296.60	339,264.00	2,723.05	8,670.11
2. a. Current Year Award	85,733.00		148,320.00				
b. Other Adjustments	(7,422.00)	14,434.00			341.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	78,311.00	14,434.00	148,320.00	0.00	341.00	8,748.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	115,563.73	664,877.12	148,320.00	12,296.60	339,605.00	11,471.05	8,670.11
REVENUES							
5. Cash Received in Current Year	78,311.00	14,434.00	148,320.00		341.00	8,748.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	78,311.00	14,434.00	148,320.00	0.00	341.00	8,748.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	72,667.98	353,072.90	139,156.44	10,031.84		9,360.77	332.04
12. Total Expenditures (line 10 plus line 11)	72,667.98	353,072.90	139,156.44	10,031.84	0.00	9,360.77	332.04
RESTRICTED ENDING BALANCE							

Description	022	023	024	025	026	027	028
13. Current Year (line 4 minus line 10)	42,895.75	311,804.22	9,163.56	2,264.76	339,605.00	2,110.28	8,338.07

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

Orange Unified
Orange County

Description	029	030	031	032	033
STATE PROGRAM NAME					
RESOURCE CODE	5059	6130	6770	7810	7029
REVENUE OBJECT	8290	8990	8590	8590	8520
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 12	FD 13
AWARD					
1. Prior Year Restricted Ending Balance					
2. a. Current Year Award	37,649.59	330,227.93			157,416.99
b. Other Adjustments		29,010.98		777,995.00	50,710,008.33
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	29,010.98	57,728.00	777,995.00	51,133,693.59
3. Required Matching Funds/Other		140,016.00			32,789,386.92
4. Total Available Award (sum lines 1, 2c, & 3)	37,649.59	499,254.91	57,728.00	777,995.00	146,860,299.67
REVENUES					
5. Cash Received in Current Year		29,010.98	57,728.00	777,995.00	48,146,765.40
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,986,928.19
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,986,928.19
8. Contributed Matching Funds					11,775,858.61
9. Total Available (sum lines 5, 7c, & 8)	0.00	29,010.98	57,728.00	777,995.00	62,909,552.20
EXPENDITURES					
10. Donor-Authorized Expenditures					
11. Non Donor-Authorized Expenditures	4,085.76				157,416.99
12. Total Expenditures (line 10 plus line 11)	4,085.76	0.00	0.00	0.00	80,301,368.20

Description	029	030	031	032	033
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	33,563.83	499,254.91	57,728.00	777,995.00	66,558,931.47

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME							
RESOURCE CODE	WFD-19 9013	SBHIP 9014	AMERICAN RESCUE PLAN 9020	PLTW 9203	OC STUDENT ADVOCATES 9221	VP OC HLTH 9508	TECH REFRESH 9545
REVENUE OBJECT	8677	8677	8677	8677	8677	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	10,079.00	246,025.36	20,000.00	13,194.68	800.00	2,605.78	138,258.39
b. Other Adjustments	(4,457.21)				1,000.00		3,260,848.67
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,621.79	246,025.36	0.00	0.00	1,000.00	0.00	3,260,848.67
3. Required Matching Funds/Other					1,333.37		4,148,214.07
4. Total Available Award (sum lines 1, 2c, & 3)	5,621.79	246,025.36	20,000.00	13,194.68	3,133.37	2,605.78	7,547,321.13
REVENUES							
5. Cash Received in Current Year		246,025.36			1,000.00		3,260,848.67
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,621.79	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	5,621.79	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					1,333.37		4,148,214.07
9. Total Available (sum lines 5, 7c, & 8)	5,621.79	246,025.36	0.00	0.00	2,333.37	0.00	7,409,062.74
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	5,621.79			13,194.68	3,133.37	121.95	7,547,321.13
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)		5,621.79	0.00	0.00	13,194.68	3,133.37	121.95
RESTRICTED ENDING BALANCE							7,547,321.13
13. Current Year							
(line 4 minus line 10)		0.00	246,025.36	20,000.00	0.00	0.00	2,483.83
							0.00

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	PAR PROJ	HUBER TRUST	SEL GRANT	WHALE TAIL	SCHOOL FACILITIES FUND	LEA MEDI-CAL	CANYON HS MPR
RESOURCE CODE	9600	9605	9605	9610	9620	9640	9699
REVENUE OBJECT	8699	8699	8699	8699	8980	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	476,532.97	362,485.19	24,254.37	19,572.00			198,987.19
2. a. Current Year Award	151,550.00					228,863.43	
b. Other Adjustments			(251.07)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	151,550.00	0.00	(251.07)	0.00	0.00	228,863.43	0.00
3. Required Matching Funds/Other	101,447.50				510,000.00	129,341.97	
4. Total Available Award (sum lines 1, 2c, & 3)	729,530.47	362,485.19	24,003.30	19,572.00	510,000.00	358,205.40	198,987.19
REVENUES							
5. Cash Received in Current Year	151,550.00					228,863.43	100,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(251.07)	0.00	0.00	0.00	(100,000.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(251.07)	0.00	0.00	0.00	(100,000.00)
8. Contributed Matching Funds	101,447.50				510,000.00	129,341.97	(100,000.00)
9. Total Available (sum lines 5, 7c, & 8)	252,997.50	0.00	(251.07)	0.00	510,000.00	358,205.40	(100,000.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	478,028.42	338,045.65	24,003.30	7,868.79	15,877.02	358,205.40	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	478,029.42	338,045.65	24,003.30	7,868.79	15,877.02	358,205.40	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	251,501.05	24,439.54	0.00	11,703.21	494,122.98	0.00	198,987.19

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

Orange Unified
Orange County

Description	015	016	017	018	TOTAL
LOCAL PROGRAM NAME	CHILD CARE	CCL COVID	OC STEM	QRIS	
RESOURCE CODE	9010	9085	9523	9216	
REVENUE OBJECT	8673	8677	8699	8677	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 12	
AWARD					
1. Prior Year Restricted Ending Balance	2,710,870.59	1,889.38		439,320.00	4,408,770.54
2. a. Current Year Award	5,963,725.14				9,862,091.60
b. Other Adjustments					(4,708.28)
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,963,725.14	0.00	0.00	0.00	9,857,383.32
3. Required Matching Funds/Other					4,890,336.91
4. Total Available Award (sum lines 1, 2c, & 3)	8,674,595.73	1,889.38	0.00	439,320.00	19,156,490.77
REVENUES					
5. Cash Received in Current Year	5,963,725.14				9,952,012.60
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(94,629.28)
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(94,629.28)
8. Contributed Matching Funds					4,790,336.91
9. Total Available (sum lines 5, 7c, & 8)	5,963,725.14	0.00	0.00	0.00	14,647,720.23
EXPENDITURES					
10. Donor-Authorized Expenditures	4,517,211.01			4,247.22	13,312,880.73
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	4,517,211.01	0.00	0.00	4,247.22	13,312,880.73

Description	015	016	017	018	
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	4,157,384.72	1,889.38	0.00	435,072.78	5,843,610.04

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	154,099,219.53	301	64,239.39	303	154,034,980.14	305	3,807,652.45		307	150,227,327.69	309
2000 - Classified Salaries	53,894,301.09	311	97,786.14	313	53,796,514.95	315	5,513,393.48		317	48,283,121.47	319
3000 - Employee Benefits	99,347,686.10	321	3,928,116.40	323	95,419,569.70	325	4,443,909.07		327	90,975,660.63	329
4000 - Books, Supplies Equip Replace. (6500)	15,895,665.66	331	(459.89)	333	15,896,125.55	335	3,601,105.41		337	12,295,020.14	339
5000 - Services. . . & 7300 - Indirect Costs	41,686,707.63	341	113,882.80	343	41,572,824.83	345	3,513,515.91		347	38,059,308.92	349
TOTAL					360,720,015.17	365	TOTAL			339,840,438.85	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	120,931,127.44 375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,806,365.06 380
3. STRS.	3101 & 3102	32,863,494.99 382
4. PERS.	3201 & 3202	2,727,328.58 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,527,535.52 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,051,558.37 385
7. Unemployment Insurance.	3501 & 3502	64,863.36 390
8. Workers' Compensation Insurance.	3601 & 3602	2,116,208.03 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00 396
10. Other Benefits (EC 22310).	3901 & 3902	2,199,317.90 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		189,287,797.25 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00 396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).68 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		189,287,796.57 397
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.		55.70%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	
.....	
.....	55.00%
2. Percentage spent by this district (Part II, Line 15)	
.....	55.70%
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).	
.....	339,840,438.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	
.....	0.00

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	12,945,618.00		12,945,618.00		4,505,618.00	8,440,000.00	265,000.00
Leases Payable	3,648,322.00		3,648,322.00		839,427.00	2,808,895.00	907,310.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt							
Net Pension Liability	5,892,992.00		5,892,992.00		1,964,331.00	3,928,661.00	1,964,331.00
Total/Net OPEB Liability			0.00			0.00	
Total/Net OPEB Liability	58,570,000.00		58,570,000.00		2,310,000.00	56,260,000.00	2,355,000.00
Compensated Absences Payable	5,050,032.95	.05	5,050,033.00	702,870.00		5,752,903.00	
Subscription Liability		997,752.00	997,752.00		762,730.00	235,022.00	116,118.00
Governmental activities long-term liabilities	86,106,964.95	997,752.05	87,104,717.00	702,870.00	10,382,106.00	77,425,481.00	5,607,759.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	403,075,042.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,465,298.54
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	200,219.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,990,306.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,346,287.31
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,234,686.23
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	158,857.59
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	124,394.07

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

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Form ESMOE
E8AANXB�52(2023-24)

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)				18,054,751.05
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				358,554,993.33
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				22,890.03
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,664.24

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	326,624,809.84	14,163.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	326,624,809.84	14,163.99
B. Required effort (Line A.2 times 90%)	293,962,328.86	12,747.59
C. Current year expenditures (Line I.E and Line II.B)	358,554,993.33	15,664.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)			202,168,753.02			214,007,201.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)			23,043.54			22,925.22
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only f for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	21,855.42		21,855.42	21,535.43		21,535.43
2. Total Charter Schools ADA (Form A, Line C9)	1,069.80		1,069.80	1,075.36		1,075.36
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			22,925.22			22,610.79
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)						
2. Timber Yield Tax (Object 8022)	716,678.99		716,678.99	716,679.00		716,679.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	.25		.25	0.00		0.00
4. Secured Roll Taxes (Object 8041)	0.00		0.00	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	176,046,553.67		176,046,553.67	176,046,554.00		176,046,554.00
6. Prior Years' Taxes (Object 8043)	5,312,402.84		5,312,402.84	5,312,403.00		5,312,403.00
7. Supplemental Taxes (Object 8044)	2,991,850.81		2,991,850.81	2,991,851.00		2,991,851.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,737,373.89		4,737,373.89	4,737,374.00		4,737,374.00
	7,239,878.00		7,239,878.00	7,239,878.00		7,239,878.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,547,920.11		22,547,920.11	23,210,011.00		23,210,011.00
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)	219,592,658.56	0.00	219,592,658.56	220,254,750.00	0.00	220,254,750.00
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)	219,592,658.56	0.00	219,592,658.56	220,254,750.00	0.00	220,254,750.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,052,016.60			3,312,971.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,889,965.26		10,889,965.26	11,695,761.00		11,695,761.00
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)	10,889,965.26	0.00	13,941,981.86	11,695,761.00	0.00	15,008,732.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,236,561.00		97,236,561.00	102,766,473.00		102,766,473.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	439,537.00		439,537.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	97,676,098.00	0.00	97,676,098.00	102,766,473.00	0.00	102,766,473.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	433,711,976.14		433,711,976.14	425,919,657.00		425,919,657.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,588,003.70		10,588,003.70	6,485,374.00		6,485,374.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<div>D. APPROPRIATIONS LIMIT CALCULATIONS</div> <div>PRELIMINARY APPROPRIATIONS LIMIT</div> <div>1. Revised Prior Year Program Limit (Lines A1 plus A6)</div> <div>2. Inflation Adjustment</div> <div>3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)</div> <div>4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)</div> <div>APPROPRIATIONS SUBJECT TO THE LIMIT</div> <div>5. Local Revenues Excluding Interest (Line C18)</div> <div>6. Preliminary State Aid Calculation</div> <div> 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)</div> <div> b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)</div> <div> c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)</div> <div>7. Local Revenues in Proceeds of Taxes</div> <div> a. Interest Counting in Local Limit (Line C28 divided by [(Lines C27 minus C28] times [(Lines D5 plus D6c)])</div> <div> b. Total Local Proceeds of Taxes (Lines D5 plus D7a)</div> <div>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)</div> <div>9. Total Appropriations Subject to the Limit</div> <div> a. Local Revenues (Line D7b)</div> <div> b. State Subventions (Line D8)</div> <div> c. Less: Excluded Appropriations (Line C23)</div> <div> d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)</div> <div>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</div> <div>SUMMARY</div> <div>11. Adjusted Appropriations Limit (Lines D4 plus D10)</div> <div>12. Appropriations Subject to the Limit (Line D9d)</div>	2023-24 Actual			2024-25 Budget		
				202,168,753.02		214,007,201.37
				1.0444		1.0362
				0.9949		0.9863
				210,068,205.92		218,716,228.67
				219,592,658.56		220,254,750.00
				2,751,026.40		2,713,294.80
				4,417,529.22		13,470,210.67
				4,417,529.22		13,470,210.67
				5,605,498.27		3,613,900.54
				225,198,156.83		223,868,650.54
				2,751,026.40		9,856,310.13
				225,198,156.83		
				2,751,026.40		
				13,941,981.86		
				214,007,201.37		
			3,938,995.45			
			214,007,201.37		218,716,228.67	
			214,007,201.37			

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) 10,532,915.77
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) 302,761,668.07

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) 3.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,561,154.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,039,896.72

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,211,627.61
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,812,678.44
9. Carry-Forward Adjustment (Part IV, Line F)	1,436,229.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,248,907.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	212,816,505.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	56,216,094.68
3. Pupil-Services (Functions 3000-3999; objects 1000-5999 except 4700 and 5100)	36,189,357.83
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,732,366.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	200,219.10
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,403,471.72
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	95,918.85
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	403,696.79
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	33,605,257.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	5,293,646.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,763.61
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,880,829.85
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,745,216.25
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)	363,592,344.03
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.35%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.74%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	15,812,678.44
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	130,885.11
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.99%) times Part III, Line B19); zero if negative	1,436,229.02
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.99%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,436,229.02
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,436,229.02

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

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Form ICR
E8AANXBUS2(2023-24)

Approved
indirect
cost rate: 3.99%
Highest
rate used
in any
program: 3.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,686,748.90	147,101.29	3.99%
01	3010	5,045,503.62	201,315.60	3.99%
01	3182	158,639.31	6,329.71	3.99%
01	3213	3,798,520.33	151,560.96	3.99%
01	3225	580,531.91	23,163.22	3.99%
01	3310	5,890,754.50	150,209.50	2.55%
01	3311	6,165.60	246.00	3.99%
01	3315	126,951.63	5,065.37	3.99%
01	3327	183,545.85	7,323.48	3.99%
01	3345	1,867.63	74.52	3.99%
01	3385	82,993.60	3,311.40	3.99%
01	3395	17,650.65	703.91	3.99%
01	3550	223,400.70	8,913.69	3.99%
01	4035	559,228.07	22,313.20	3.99%
01	4127	120,614.82	4,812.53	3.99%
01	4201	55,372.72	2,209.37	3.99%
01	4203	566,422.26	22,600.24	3.99%
01	4510	14,889.60	594.10	3.99%
01	5634	48,931.19	1,945.32	3.98%
01	6010	113,099.00	4,512.64	3.99%
01	6053	116,305.31	4,640.58	3.99%
01	6266	1,435,329.58	57,269.65	3.99%
01	6332	2,482,770.92	99,062.56	3.99%
01	6387	925,956.35	36,945.66	3.99%
01	6388	88,660.29	3,537.55	3.99%
01	6500	35,595,812.12	819,272.90	2.30%
01	6515	16,361.00	652.80	3.99%
01	6520	305,867.55	8,757.45	2.86%
01	6546	1,212,088.17	48,362.32	3.99%
01	6547	1,283,101.58	51,195.75	3.99%
01	6762	272,139.04	10,858.35	3.99%
01	7220	89,442.72	3,568.76	3.99%
01	7370	22,050.20	879.80	3.99%
01	7412	94,000.29	3,750.61	3.99%
01	7413	100,178.03	3,997.10	3.99%
01	7422	670,736.23	26,762.38	3.99%
01	7435	3,615,066.60	144,240.11	3.99%

Orange Unified
Orange County

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

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Form ICR
E8AANXBU52(2023-24)

01	8150	9,121,670.83	363,954.67	3.99%
01	9010	4,000,810.25	15,794.52	0.39%
09	3310	249,929.06	9,972.17	3.99%
09	3327	14,235.14	438.98	3.08%
09	6266	24,613.86	982.09	3.99%
09	6500	1,263,454.93	50,411.85	3.99%
09	6546	69,879.78	2,788.20	3.99%
09	6762	339,525.82	13,547.08	3.99%
09	6770	137,778.65	1,377.79	1.00%
11	6391	9,001.61	359.16	3.99%
12	5058	319.30	12.74	3.99%
12	5059	3,928.99	156.77	3.99%
12	6052	4,808.15	191.85	3.99%
12	6105	2,114,064.49	84,356.74	3.99%
12	6127	72,813.31	2,905.25	3.99%
12	9010	4,652,010.61	185,610.61	3.99%
13	5310	5,358,202.36	213,792.27	3.99%
13	5465	114,690.35	4,576.15	3.99%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,218,370.41	1,218,370.41
2. State Lottery Revenue	8560	5,212,806.76		2,724,446.74	7,937,253.50
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,212,806.76	0.00	3,942,817.15	9,155,623.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,883,835.48		0.00	3,883,835.48
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,328,971.28		0.00	1,328,971.28
4. Books and Supplies	4000-4999	0.00		2,120,949.87	2,120,949.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,212,806.76	0.00	2,120,949.87	7,333,756.63
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,821,867.28	1,821,867.28
D. COMMENTS:					

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

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

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

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,532,852.73	11,814,723.60	2,421,347.55	8,698,467.93	27,777,912.30	0.00		5,382,034.27	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten	6.00	6.00	6.00	6.00					
1110 Regular Education, K-12	872.46	872.46	872.46	872.46	1,381.90			1,783.00	
3100 Alternative Schools									
3200 Continuation Schools	10.80	10.80	10.80	10.80	13.08				
3300 Independent Study Centers	8.00	8.00	8.00	8.00	2.00				
3400 Opportunity Schools									
3550 Community Day Schools					4.00				
3700 Specialized Secondary Programs									
3800 Career Technical Education	.97	.97	.97	.97	6.00				
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	201.46	201.46	201.46	201.46	0.00				
6000 ROC/P									
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	1,099.69	1,099.69	1,099.69	1,099.69	1,406.98	0.00		1,783.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	1,608,795.39	133,496.11	1,742,291.50	83,995.54	1,926,287.04	
	1110 Regular Education, K-12	237,384,787.08	52,076,464.95	289,461,252.03	13,954,871.10	303,416,123.13	
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	
	3200 Continuation Schools	2,648,635.23	498,530.58	3,147,165.81	151,724.26	3,298,890.07	
	3300 Independent Study Centers	1,651,825.38	217,480.69	1,869,306.07	90,118.88	1,959,424.95	
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
	3500 Community Day Schools	132,215.71	78,971.73	211,187.44	10,181.31	221,368.75	
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
	3900 Career Technical Education	6,147,276.87	140,038.48	6,287,316.35	303,110.31	6,590,426.66	
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	
	5000-5999 Special Education	58,262,511.81	4,482,354.81	62,744,866.62	3,024,917.91	65,769,784.53	
6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00		
Other Goals	7110 Nonagency - Educational	155,320.04	0.00	155,320.04	7,487.95	162,807.99	
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100 Community Services	209,428.83	0.00	209,428.83	10,096.53	219,525.46		
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
Other Costs							
	Food Services				162,871.28	162,871.28	
	Enterprise				0.00	0.00	
	Facilities Acquisition & Construction				7,542,283.68	7,542,283.68	
	Other Outgo		0.00	0.00	11,460,635.62	11,460,635.62	
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)			936,475.28		936,475.28	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)			(461,961.54)		(461,961.54)	
—	Total General Fund and Charter Schools Funds Expenditures	308,200,796.44	57,627,338.35	365,828,134.79	18,081,017.53	403,075,042.90	

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)30 86621 0000000
Form PCR
EBAANXBUS2(2023-24)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999), except 7210*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,147,596.15	453,616.06	0.00	3,977.78	0.00	0.00	0.00			3,603.40	0.00	1,608,795.39
1110	Regular Education, K-12	171,732,409.36	8,919,106.29	8,083,391.35	23,342,977.84	15,349,764.33	116,100.00	2,732,366.08			7,108,669.83	0.00	237,384,787.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,711,467.10	0.00	133,158.19	533,411.62	158,229.37	0.00	0.00			112,368.95	0.00	2,648,635.23
3300	Independent Study Centers	1,107,190.46	0.00	338.00	366,223.54	130,887.04	0.00	0.00			17,395.34	0.00	1,651,825.38
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	Community Day Schools	7,459.06	0.00	0.00	46,266.18	16,263.19	0.00	0.00			62,237.28	0.00	132,215.71
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	5,199,181.26	275,804.10	205.46	218,019.10	454,066.95	0.00	0.00			0.00	0.00	6,147,276.87
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	46,541,787.75	2,530,284.09	142,300.51	0.00	3,578,510.51	5,469,628.95	0.00			0.00	0.00	58,292,511.81
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	61,316.75	0.00	0.00	0.00	94,003.29	0.00	0.00	0.00	0.00	0.00	0.00	155,320.04
7150	Nonagency - Other	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		200,219.10	0.00	9,209.83	0.00	209,428.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		227,508,407.86	12,178,814.54	8,359,394.51	24,540,866.06	19,791,524.68	5,585,728.95	2,732,366.08	200,219.10	0.00	7,313,474.63	0.00	306,200,796.44

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
	0001	133,496.11	0.00	0.00	133,496.11
	1110	19,411,671.15	27,282,759.53	5,382,034.27	52,076,464.95
	3100	0.00	0.00	0.00	0.00
	3200	240,293.01	258,237.57	0.00	498,530.58
	3300	177,994.82	39,485.87	0.00	217,480.69
	3400	0.00	0.00	0.00	0.00
	3550	0.00	78,971.73	0.00	78,971.73
	3700	0.00	0.00	0.00	0.00
	3800	21,581.88	118,457.60	0.00	140,039.48
	4110	0.00	0.00	0.00	0.00
	4610	0.00	0.00	0.00	0.00
	4620	0.00	0.00	0.00	0.00
	4630	0.00	0.00	0.00	0.00
	4760	0.00	0.00	0.00	0.00
	4850	0.00	0.00	0.00	0.00
	5000-5999	4,482,354.81	0.00	0.00	4,482,354.81
	6000	0.00	0.00	0.00	0.00
Other Goals					
	7110	0.00	0.00	0.00	0.00
	7150	0.00	0.00	0.00	0.00
	8100	0.00	0.00	0.00	0.00
Other Funds					
	8500	0.00	0.00	0.00	0.00
	--	0.00	0.00	0.00	0.00
	--	0.00	0.00	0.00	0.00
--					
Total Allocated Support Costs		24,467,391.78	27,777,912.30	5,382,034.27	57,627,338.35

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	3,403,471.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,680,985.08
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,488,922.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	18,572,979.06
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	308,200,796.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	57,627,338.35
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	365,828,134.79
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	9,763.61
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,860,629.85
3	Careteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,534,401.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	19,424,995.42
D.	Total Direct Charged and Allocated Costs (B3 + C5)	385,253,130.21
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.82%

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	162,971.28				162,971.28
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			7,542,283.68		7,542,283.68
Other Outgo (Objects 1000 - 7999)				11,460,635.62	11,460,635.62
Total Other Costs	162,971.28	0.00	7,542,283.68	11,460,635.62	19,165,890.58

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: (BM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	512,141.53	0.00	935,390.53	0.00	634,395.12	20,796,348.94		22,878,276.12
2000-2999	Classified Salaries	401,697.61	0.00	0.00	0.00	327,483.00	11,335,590.05		12,064,770.66
3000-3999	Employee Benefits	416,143.97	0.00	434,751.78	445.00	367,886.53	14,834,370.30		16,053,697.58
4000-4999	Books and Supplies	3,120.28	0.00	0.00	0.00	2,789.87	657,331.22		663,241.37
5000-5999	Services and Other Operating Expenditures	60,561.60	0.00	1,305.33	0.00	9,096.86	6,401,472.83		6,472,436.62
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46		130,189.46
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	1,393,664.99	0.00	1,371,447.64	445.00	1,341,651.38	54,155,302.80	0.00	58,262,511.81
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	876.91	0.00	0.00	3,311.40	5,792.69	1,049,420.53		1,059,401.53
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	4,482,354.76							4,482,354.76
TOTAL COSTS									
		4,483,231.67	0.00	0.00	3,311.40	5,792.69	1,049,420.53	0.00	5,541,756.29
		5,876,896.66	0.00	1,371,447.64	3,756.40	1,347,444.07	55,204,723.33	0.00	63,804,268.10
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	12,239.70	0.00	115,937.35	0.00	182,496.59	1,285,628.70		1,596,302.34
2000-2999	Classified Salaries	9,872.37	0.00	0.00	0.00	328,229.75	2,893,544.30		3,231,646.42
3000-3999	Employee Benefits	7,495.87	0.00	40,359.50	0.00	113,187.31	1,468,142.61		1,629,185.29
4000-4999	Books and Supplies	1,128.15	0.00	0.00	0.00	0.00	1,250.31		2,378.46
5000-5999	Services and Other Operating Expenditures	159.00	0.00	0.00	0.00	0.00	122,995.74		123,154.74
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	30,895.09	0.00	156,296.85	0.00	623,913.65	5,771,561.66	0.00	6,582,667.25
7310	Transfers of Indirect Costs	703.91	0.00	0.00	0.00	5,139.89	168,190.13		174,033.93
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	703.91	0.00	0.00	0.00	5,139.89	168,190.13	0.00	174,033.93
	TOTAL BEFORE OBJECT 8980	31,599.00	0.00	156,296.85	0.00	629,053.54	5,939,751.79	0.00	6,756,701.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								82,983.35
	TOTAL COSTS								6,673,717.83

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	499,901.83	0.00	819,453.18	0.00	451,896.53	19,510,720.24		21,281,973.78
2000-2999	Classified Salaries	391,825.24	0.00	0.00	0.00	(746.75)	8,442,045.75		8,833,124.24
3000-3999	Employee Benefits	408,648.10	0.00	394,392.28	445.00	254,699.22	13,366,227.69		14,424,412.29
4000-4999	Books and Supplies	1,992.13	0.00	0.00	0.00	2,789.87	656,080.91		660,862.91
5000-5999	Services and Other Operating Expenditures	60,402.60	0.00	1,305.33	0.00	9,096.86	6,278,477.09		6,349,281.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46		130,189.46
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	1,362,769.90	0.00	1,215,150.79	445.00	717,737.73	48,383,741.14	0.00	51,679,844.56
7310	Transfers of Indirect Costs	173.00	0.00	0.00	3,311.40	652.80	881,230.40		885,367.60
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	4,482,354.76							4,482,354.76
	Total Indirect Costs and PCR Allocations	4,482,527.76	0.00	0.00	3,311.40	652.80	881,230.40	0.00	5,367,722.36
	TOTAL BEFORE OBJECT 8980	5,845,297.66	0.00	1,215,150.79	3,756.40	718,390.53	49,264,971.54	0.00	57,047,566.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								82,983.35
	TOTAL COSTS								57,130,550.27
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	403,188.07	0.00	326,227.02	0.00	0.00	0.00		729,415.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,137,068.51		3,137,068.51
3000-3999	Employee Benefits	121,980.25	0.00	107,697.99	0.00	0.00	1,796,223.90		2,025,902.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	604,164.18		604,164.18
5000-5999	Services and Other Operating Expenditures	11,988.68	0.00	1,295.33	0.00	0.00	802.36		14,086.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46		130,189.46
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	537,157.00	0.00	435,220.34	0.00	0.00	5,668,448.41	0.00	6,640,825.75
7310	Transfers of Indirect Costs	173.00	0.00	0.00	0.00	0.00	0.00		173.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	173.00	0.00	0.00	0.00	0.00	0.00	0.00	173.00
	TOTAL BEFORE OBJECT 8980	537,330.00	0.00	435,220.34	0.00	0.00	5,668,448.41	0.00	6,640,998.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								82,983.35

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)								21,779,811.66
	TOTAL COSTS								28,503,793.76

* 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)

30 66621 0000000
Report SEMA
E8AANXBUS2(2023-24)

Orange Unified
Orange County

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		57,130,514.30	26,383,571.51
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)		57,130,514.30	26,383,571.51
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		3,370.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		3,370.00	

SELPA: Orange Unified (BM)

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/subseqyrtrckwrksh.t.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/leamoeexempwrksh.t.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
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.

SELPA:

Orange Unified (BM)

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].

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)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: Orange Unified (BM)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Comparison Year 2022-23	Difference (A - B)
63,804,268.10		
6,673,717.83		
57,130,550.27	57,130,514.30	
	0.00	
	57,130,514.30	
	0.00	
	0.00	
57,130,550.27	57,130,514.30	35.97

Actual	Comparison Year 2021-22	Difference
63,804,268.10		
6,673,717.83		
57,130,550.27	57,130,314.30	
	0.00	
	57,130,314.30	
	0.00	
	0.00	
57,130,550.27	57,130,314.30	
3,172.00	3,206.00	
18,010.89	17,819.81	191.08

SELPA: Orange Unified (BM)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2023-24	Comparison Year 2018-2019	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	28,503,793.76	40,808,523.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	28,503,793.76	40,808,523.36	(12,304,729.60)

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

	Actual FY 2023-24	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	28,503,793.76	40,757,779.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		40,757,779.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	28,503,793.76	40,757,779.87	
b. Special education unduplicated pupil count	3,172.00	3,339.00	
c. Per capita local expenditures(B2a/ B2b)	8,986.06	12,206.58	(3,220.52)

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.

Sue Singh, Ed. D

Contact Name

Chief Executive Officer-SELPA/Special Educations

(714) 628-5550

Telephone Number

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SELPA: Orange Unified (BM)

Title

Email Address

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT								
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	560,400.00	0.00	903,517.00	0.00	602,815.00	21,118,816.00	23,127.00
2000-2999	Classified Salaries	451,360.00	0.00	0.00	0.00	169,385.00	11,072,073.00	23,185,548.00
3000-3999	Employee Benefits	480,788.00	0.00	444,144.00	467.00	331,906.00	15,367,085.00	11,692,818.00
4000-4999	Books and Supplies	8,148.00	0.00	0.00	0.00	2,098.00	735,930.00	16,624,390.00
5000-5999	Services and Other Operating Expenditures	41,300.00	0.00	2,000.00	0.00	1,859.00	7,141,170.00	746,176.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	140,000.00	7,186,329.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	140,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,541,986.00	0.00	1,349,661.00	467.00	1,108,063.00	55,575,074.00	59,575,261.00
7310	Transfers of Indirect Costs	762.00	0.00	0.00	3,685.00	5,720.00	2,037,805.00	2,047,972.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	762.00	0.00	0.00	3,685.00	5,720.00	2,037,805.00	2,047,972.00
	TOTAL COSTS	1,542,758.00	0.00	1,349,661.00	4,152.00	1,113,783.00	57,612,879.00	61,623,233.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	549,003.00	0.00	763,121.00	0.00	407,318.00	20,632,722.00	22,352,164.00
2000-2999	Classified Salaries	435,575.00	0.00	0.00	0.00	0.00	8,048,843.00	8,484,418.00
3000-3999	Employee Benefits	475,867.00	0.00	393,303.00	467.00	252,655.00	14,036,412.00	15,158,704.00
4000-4999	Books and Supplies	6,648.00	0.00	0.00	0.00	0.00	700,875.00	707,523.00
5000-5999	Services and Other Operating Expenditures	40,310.00	0.00	2,000.00	0.00	0.00	7,083,814.00	7,126,124.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	140,000.00	140,000.00
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	1,507,403.00	0.00	1,158,424.00	467.00	659,973.00	50,642,666.00	53,968,933.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,685.00	0.00	1,794,594.00	1,798,279.00
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	3,685.00	0.00	1,794,594.00	1,798,279.00
	TOTAL BEFORE OBJECT 8980	1,507,403.00	0.00	1,158,424.00	4,152.00	659,973.00	52,437,260.00	55,767,212.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)							(841,387.00)
	TOTAL COSTS							54,925,825.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	380,742.00	0.00	268,356.00	0.00	0.00	48,405.00		697,503.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,936,155.00		2,936,155.00
3000-3999	Employee Benefits	120,434.00	0.00	100,104.00	0.00	0.00	1,640,907.00		1,861,445.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	651,925.00		651,925.00
5000-5999	Services and Other Operating Expenditures	15,300.00	0.00	2,000.00	0.00	0.00	306,053.00		323,353.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	140,000.00		140,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	516,476.00	0.00	370,460.00	0.00	0.00	5,723,445.00	0.00	6,610,381.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	516,476.00	0.00	370,460.00	0.00	0.00	5,723,445.00	0.00	6,610,381.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								(841,387.00)
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)								25,508,007.00
	TOTAL COSTS								31,277,001.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	512,141.53	0.00	935,390.53	0.00	634,395.12	20,796,348.94	0.00		22,878,276.12
2000-2999	Classified Salaries	401,697.61	0.00	0.00	0.00	327,483.00	11,335,590.05	0.00		12,064,770.66
3000-3999	Employee Benefits	416,143.97	0.00	434,751.78	445.00	367,886.53	14,834,370.30	0.00		16,053,597.58
4000-4999	Books and Supplies	3,120.28	0.00	0.00	0.00	2,789.87	657,331.22	0.00		663,241.37
5000-5999	Services and Other Operating Expenditures	60,561.60	0.00	1,305.33	0.00	9,096.86	6,401,472.83	0.00		6,472,436.62
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46	0.00		130,189.46
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	1,393,654.99	0.00	1,371,447.64	445.00	1,341,651.38	54,155,302.80	0.00	0.00	58,262,511.81
7310	Transfers of Indirect Costs	876.91	0.00	0.00	3,311.40	5,792.69	1,049,420.53	0.00		1,059,401.53
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)	4,482,354.76								4,482,354.76
	Total Indirect Costs	876.91	0.00	0.00	3,311.40	5,792.69	1,049,420.53	0.00	0.00	1,059,401.53
	TOTAL COSTS	1,394,541.90	0.00	1,371,447.64	3,756.40	1,347,444.07	55,204,723.33	0.00	0.00	59,321,913.34
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	12,239.70	0.00	115,937.35	0.00	182,496.59	1,285,628.70	0.00		1,596,302.34
2000-2999	Classified Salaries	9,872.37	0.00	0.00	0.00	328,229.75	2,893,544.30	0.00		3,231,646.42
3000-3999	Employee Benefits	7,495.87	0.00	40,359.50	0.00	113,187.31	1,468,142.61	0.00		1,629,185.29
4000-4999	Books and Supplies	1,128.15	0.00	0.00	0.00	0.00	1,250.31	0.00		2,378.46
5000-5999	Services and Other Operating Expenditures	159.00	0.00	0.00	0.00	0.00	122,995.74	0.00		123,154.74
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	30,895.09	0.00	156,296.85	0.00	623,913.65	5,771,561.66	0.00	0.00	6,592,667.25
7310	Transfers of Indirect Costs	703.91	0.00	0.00	0.00	5,139.89	168,190.13	0.00		174,033.93
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	703.91	0.00	0.00	0.00	5,139.89	168,190.13	0.00	0.00	174,033.93
	TOTAL BEFORE OBJECT 8980	31,599.00	0.00	156,296.85	0.00	629,053.54	5,939,751.79	0.00	0.00	6,756,701.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									82,983.35
	TOTAL COSTS									6,673,717.83

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 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	499,901.83	0.00	819,453.18	0.00	451,898.53	19,510,720.24	0.00		21,281,973.78
2000-2999	Classified Salaries	391,825.24	0.00	0.00	0.00	(746.75)	8,442,045.75	0.00		8,833,124.24
3000-3999	Employee Benefits	408,648.10	0.00	394,392.28	445.00	254,699.22	13,366,227.69	0.00		14,424,412.29
4000-4999	Books and Supplies	1,992.13	0.00	0.00	0.00	2,789.87	656,080.91	0.00		660,862.91
5000-5999	Services and Other Operating Expenditures	60,402.60	0.00	1,305.33	0.00	9,096.86	6,278,477.09	0.00		6,349,281.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46	0.00		130,189.46
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	1,382,769.90	0.00	1,215,150.79	445.00	717,737.73	48,383,741.14	0.00	0.00	51,679,844.56
7310	Transfers of Indirect Costs	173.00	0.00	0.00	3,311.40	652.80	881,230.40	0.00		885,367.60
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)	4,482,354.76								4,482,354.76
	Total Indirect Costs	173.00	0.00	0.00	3,311.40	652.80	881,230.40	0.00	0.00	885,367.60
8980	TOTAL BEFORE OBJECT 8980	1,362,942.90	0.00	1,215,150.79	3,756.40	718,390.53	49,264,971.54	0.00	0.00	52,565,212.16
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									82,983.35
	TOTAL COSTS									52,648,195.51
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	403,188.07	0.00	326,227.02	0.00	0.00	0.00	0.00		729,415.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,137,068.51	0.00		3,137,068.51
3000-3999	Employee Benefits	121,980.25	0.00	107,697.99	0.00	0.00	1,796,223.90	0.00		2,025,902.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	604,164.18	0.00		604,164.18
5000-5999	Services and Other Operating Expenditures	11,988.68	0.00	1,295.33	0.00	0.00	802.36	0.00		14,086.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	130,189.46	0.00		130,189.46
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	537,157.00	0.00	435,220.34	0.00	0.00	5,668,448.41	0.00	0.00	6,640,825.75
7310	Transfers of Indirect Costs	173.00	0.00	0.00	0.00	0.00	0.00	0.00		173.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	173.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173.00
	TOTAL BEFORE OBJECT 8980	537,330.00	0.00	435,220.34	0.00	0.00	5,668,448.41	0.00	0.00	6,640,998.75

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)									82,983.35
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)									21,779,811.66
	TOTAL COSTS									28,503,793.76

* 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)

30 66621 0000000
Report SEMB
E8AANXBUS2(2023-24)

SELPA: Orange Unified (BM)

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/subseqyrtfckwrkshl.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/leamoeexempwrkshl.xls>.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.
- 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:
 - Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 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.

Section 1.2

	State and Local	Local Only
	3,356,629.62	
Total exempt reductions	3,356,629.62	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.

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Orange Unified (BM)

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].

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 e)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)

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

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

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

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

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

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

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

Column A	Column B	Column C
Budgeted Expenditures Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-2024	Difference (A - B)
61,623,233.00		
6,697,408.00		
54,925,825.00	57,130,550.27	
	0.00	
	57,130,550.27	
	3,356,629.62	
	0.00	
54,925,825.00	53,773,920.65	1,151,904.35

Budgeted Expenditures Amounts FY 2024-25	Comparison Year 2023-24	Difference
61,623,233.00		
6,697,408.00		
54,925,825.00	57,130,550.27	
	0.00	
	57,130,550.27	
	3,356,629.62	
	0.00	
54,925,825.00	53,773,920.65	
3,172.00	3,172.00	
17,565.02	16,952.69	612.34

SELPA:

Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

1.

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget	Comparison Year	Difference
FY 2024-25	2018-2019	
31,277,001.00	40,808,523.36	
	0.00	
	40,808,523.36	
	0.00	
	0.00	
31,277,001.00	40,808,523.36	(9,531,522.36)

2.

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

Budget	Comparison Year	Difference
FY 2024-25	2017-18	
31,277,001.00	40,757,779.87	
	0.00	
	40,757,779.87	
	0.00	
	0.00	
31,277,001.00	40,757,779.87	
3,127.00	3,127.00	
10,002.24	13,034.15	(3,031.91)

Sue Singh, Ed. D

Contact Name

Chief Executive Officer-SELPA/Special Education

Title

(714) 628-5550

Telephone Number

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Email Address

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
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 BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				

* 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 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	86,599.17	0.00	0.00	(491,961.54)				
Other Sources/Uses Detail					3,748,561.39	4,234,686.23		
Fund Reconciliation							3,716,623.56	4,646,632.50
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	988,633.54	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							709,146.02	566,867.82
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	359.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							151.30	359.16
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(1,123,675.92)	273,233.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							998,005.73	274,355.20
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	31,981.75	0.00	218,368.42	0.00				
Other Sources/Uses Detail					41.85	0.00		
Fund Reconciliation							18,840.05	225,055.27
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							120,384.00	550,604.29
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,834,644.38	3,748,561.39		
Fund Reconciliation							1,679,517.57	1,402,083.24

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	16,441.93	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,441.93
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,100,540.26
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	19.53	0.00						
Other Sources/Uses Detail					9,853,135.72	197.72		
Fund Reconciliation							12,086,307.80	3,906,320.81
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	9,452,938.00		
Fund Reconciliation							0.00	4,242,938.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							820.31	398,112.41
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							514.55	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	1,123,675.92	(1,123,675.92)	491,961.54	(491,961.54)	17,436,383.34	17,436,383.34	19,330,310.89	19,330,310.89

OTHER FUNDS

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,514,669.00	0.00	-100.0%
5) TOTAL, REVENUES			5,514,669.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,550,048.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,743,598.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,293,646.00	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,023.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,023.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,217,517.00	2,438,540.00	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,217,517.00	2,438,540.00	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,217,517.00	2,438,540.00	10.0%
2) Ending Balance, June 30 (E + F1e)			2,438,540.00	2,438,540.00	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	2,438,540.00	2,438,540.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,438,540.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,438,540.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,438,540.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,514,669.00	0.00	-100.0%
TOTAL, REVENUES			5,514,669.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,550,048.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,550,048.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,743,598.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,743,598.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,293,646.00	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,514,669.00	0.00	-100.0%
5) TOTAL, REVENUES			5,514,669.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,293,646.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,293,646.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,023.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,023.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,217,517.00	2,438,540.00	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,217,517.00	2,438,540.00	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,217,517.00	2,438,540.00	10.0%
2) Ending Balance, June 30 (E + F1e)			2,438,540.00	2,438,540.00	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	2,438,540.00	2,438,540.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,438,540.00	2,438,540.00
Total, Restricted Balance		2,438,540.00	2,438,540.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,520,048.00	11,937,820.00	3.6%
2) Federal Revenue		8100-8299	191,592.00	191,590.00	0.0%
3) Other State Revenue		8300-8599	1,135,470.82	1,052,163.00	-7.3%
4) Other Local Revenue		8600-8799	1,502,372.50	1,282,304.00	-14.6%
5) TOTAL, REVENUES			14,349,483.32	14,463,877.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,652,130.32	6,115,782.00	8.2%
2) Classified Salaries		2000-2999	1,119,852.68	1,300,092.00	16.1%
3) Employee Benefits		3000-3999	2,950,989.92	3,355,226.00	13.7%
4) Books and Supplies		4000-4999	795,183.46	408,100.00	-48.7%
5) Services and Other Operating Expenditures		5000-5999	2,635,099.14	2,765,292.00	4.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	796,574.07	787,481.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			399,653.73	(268,096.00)	-167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,653.73	(268,096.00)	-167.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,815,064.44	8,750,051.71	12.0%
b) Audit Adjustments		9793	535,333.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,350,397.98	8,750,051.71	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,350,397.98	8,750,051.71	4.8%
2) Ending Balance, June 30 (E + F1e)			8,750,051.71	8,481,955.71	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,706.43	1,068,295.68	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,648,345.28	7,388,660.28	-3.4%
Reserve for Economic Uncertainties 7%	0000	9780	1,008,777.14		
Building Fund Debt Service	0000	9780	1,055,409.39		
Textbooks	0000	9780	300,000.00		
Multi-Year Stabilization Fund	0000	9780	5,284,158.75		
Reserve for Economic Uncertainty 7%	0000	9780		1,026,551.96	
Building Fund Debt Service	0000	9780		1,064,784.39	
Multi-Year Stabilization Fund	0000	9780		4,997,323.93	
Textbooks	0000	9780		300,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.25)	New
G. ASSETS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	9,243,827.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,282.00)		
b) in Banks		9120	957.94		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	159,512.56		
4) Due from Grantor Government		9290	191,590.00		
5) Due from Other Funds		9310	709,146.02		
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			10,303,752.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	986,832.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	566,867.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,553,700.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,750,051.71		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,008,804.00	3,022,892.00	0.5%
Education Protection Account State Aid - Current Year		8012	214,058.00	215,072.00	0.5%
State Aid - Prior Years		8019	(39,787.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,336,973.00	8,699,856.00	4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,520,048.00	11,937,820.00	3.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	178,124.00	178,122.00	0.0%
Special Education Discretionary Grants		8182	13,468.00	13,468.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,592.00	191,590.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,834.00	21,044.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	362,638.82	261,211.00	-28.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	751,998.00	769,908.00	2.4%
TOTAL, OTHER STATE REVENUE			1,135,470.82	1,052,163.00	-7.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	122,016.65	100,000.00	-18.0%
Interest		8660	374,310.50	200,000.00	-46.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	51,973.23	26,282.00	-49.4%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	31,336.93	30,000.00	-4.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	922,735.19	926,022.00	0.4%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,502,372.50	1,282,304.00	-14.6%
TOTAL, REVENUES			14,349,483.32	14,463,877.00	0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,389,278.83	4,829,848.00	10.0%
Certificated Pupil Support Salaries		1200	397,325.66	432,017.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	764,225.62	666,140.00	-12.8%
Other Certificated Salaries		1900	101,300.21	187,777.00	85.4%
TOTAL, CERTIFICATED SALARIES			5,652,130.32	6,115,782.00	8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	328,611.03	449,823.00	36.9%
Classified Support Salaries		2200	276,893.05	298,737.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	172,310.22	177,216.00	2.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	330,454.38	359,316.00	8.7%
Other Classified Salaries		2900	11,584.00	15,000.00	29.5%
TOTAL, CLASSIFIED SALARIES			1,119,852.68	1,300,092.00	16.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,542,691.99	1,743,144.00	13.0%
PERS		3201-3202	277,273.01	354,059.00	27.7%
OASDI/Medicare/Alternative		3301-3302	163,389.72	195,895.00	19.9%
Health and Welfare Benefits		3401-3402	740,714.07	777,714.00	5.0%
Unemployment Insurance		3501-3502	3,315.61	3,839.00	15.8%
Workers' Compensation		3601-3602	113,126.46	127,350.00	12.6%
OPEB, Allocated		3701-3702	95,693.63	138,439.00	44.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,785.43	14,786.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,950,989.92	3,355,226.00	13.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	219,782.62	1,000.00	-99.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204,490.36	385,100.00	88.3%
Noncapitalized Equipment		4400	370,910.48	22,000.00	-94.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			795,183.46	408,100.00	-48.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	307,393.31	510,000.00	65.9%
Travel and Conferences		5200	28,548.05	8,000.00	-72.0%
Dues and Memberships		5300	16,595.00	18,500.00	11.5%
Insurance		5400-5450	80,910.00	100,000.00	23.6%
Operations and Housekeeping Services		5500	276,970.95	340,000.00	22.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	542,944.72	440,692.00	-18.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	988,633.54	1,020,100.00	3.2%
Professional/Consulting Services and Operating Expenditures		5800	393,103.57	328,000.00	-16.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,635,099.14	2,765,292.00	4.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	187,368.45	180,000.00	-3.9%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	354,205.62	342,481.00	-3.3%
Other Debt Service - Principal		7439	255,000.00	265,000.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			796,574.07	787,481.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,520,048.00	11,937,820.00	3.6%
2) Federal Revenue		8100-8299	191,592.00	191,590.00	0.0%
3) Other State Revenue		8300-8599	1,135,470.82	1,052,163.00	-7.3%
4) Other Local Revenue		8600-8799	1,502,372.50	1,282,304.00	-14.6%
5) TOTAL, REVENUES			14,349,483.32	14,463,877.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,786,011.12	8,512,583.00	9.3%
2) Instruction - Related Services	2000-2999		2,980,427.46	3,262,700.00	9.5%
3) Pupil Services	3000-3999		658,730.48	745,833.00	13.2%
4) Ancillary Services	4000-4999		16,420.50	22,681.00	38.1%
5) Community Services	5000-5999		0.00	1,000.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		244,482.70	247,647.00	1.3%
8) Plant Services	8000-8999		1,467,183.26	1,152,048.00	-21.5%
9) Other Outgo	9000-9999	Except 7600-7699	796,574.07	787,481.00	-1.1%
10) TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			399,653.73	(268,096.00)	-167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,653.73	(268,096.00)	-167.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,815,064.44	8,750,051.71	12.0%
b) Audit Adjustments		9793	535,333.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,350,397.98	8,750,051.71	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,350,397.98	8,750,051.71	4.8%
2) Ending Balance, June 30 (E + F1e)			8,750,051.71	8,481,955.71	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,706.43	1,068,295.68	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,648,345.28	7,388,660.28	-3.4%
Reserve for Economic Uncertainties 7%	0000	9780	1,008,777.14		
Building Fund Debt Service	0000	9780	1,055,409.39		
Textbooks	0000	9780	300,000.00		
Multi-Year Stabilization Fund	0000	9780	5,284,158.75		
Reserve for Economic Uncertainty 7%	0000	9780		1,026,551.96	
Building Fund Debt Service	0000	9780		1,064,784.39	
Multi-Year Stabilization Fund	0000	9780		4,997,323.93	
Textbooks	0000	9780		300,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	(.25)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	143,949.99	77,004.99
6300	Lottery: Instructional Materials	227,023.69	302,554.69
6546	Mental Health-Related Services	42,895.75	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	311,804.22	311,804.22
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,163.56	35,062.56
7425	Expanded Learning Opportunities (ELO) Grant	2,264.22	2,264.22
7435	Learning Recovery Emergency Block Grant	339,605.00	339,605.00
Total, Restricted Balance		1,076,706.43	1,068,295.68

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,510.00	9,574.00	0.7%
4) Other Local Revenue		8600-8799	1,690.50	276.00	-83.7%
5) TOTAL, REVENUES			11,200.50	9,850.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,272.23	6,768.00	-6.9%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,491.38	2,433.00	-2.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	359.16	375.00	4.4%
9) TOTAL, EXPENDITURES			10,122.77	9,576.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,077.73	274.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,077.73	274.00	-74.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,102.06	8,030.37	13.1%
b) Audit Adjustments		9793	(149.42)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,952.64	8,030.37	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,952.64	8,030.37	15.5%
2) Ending Balance, June 30 (E + F1e)			8,030.37	8,304.37	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,030.37	8,304.37	3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,011.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(23.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,310.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	151.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,450.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,061.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	359.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,420.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,030.37		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	8,748.00	8,774.00	0.3%
All Other State Revenue	All Other	8590	762.00	800.00	5.0%
TOTAL, OTHER STATE REVENUE			9,510.00	9,574.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	353.79	253.00	-28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	51.71	23.00	-55.5%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	1,285.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,690.50	276.00	-83.7%
TOTAL, REVENUES			11,200.50	9,850.00	-12.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,272.23	6,768.00	-6.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			7,272.23	6,768.00	-6.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,150.99	2,092.00	-2.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99.41	98.00	-1.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.85	3.00	-22.1%
Workers' Compensation		3601-3602	123.63	115.00	-7.0%
OPEB, Allocated		3701-3702	113.50	125.00	10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,491.38	2,433.00	-2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	359.16	375.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			359.16	375.00	4.4%
TOTAL, EXPENDITURES			10,122.77	9,576.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,510.00	9,574.00	0.7%
4) Other Local Revenue		8600-8799	1,690.50	276.00	-83.7%
5) TOTAL, REVENUES			11,200.50	9,850.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,763.61	9,201.00	-5.8%
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		359.16	375.00	4.4%
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			10,122.77	9,576.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,077.73	274.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,077.73	274.00	-74.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,102.06	8,030.37	13.1%
b) Audit Adjustments		9793	(149.42)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,952.64	8,030.37	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,952.64	8,030.37	15.5%
2) Ending Balance, June 30 (E + F1e)			8,030.37	8,304.37	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,030.37	8,304.37	3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6391	Adult Education Program	2,110.28	2,108.28
9010	Other Restricted Local	5,920.09	6,196.09
Total, Restricted Balance		8,030.37	8,304.37

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,352,557.52	3,210,888.00	-4.2%
4) Other Local Revenue		8600-8799	6,624,812.35	5,428,141.00	-18.1%
5) TOTAL, REVENUES			9,977,369.87	8,639,029.00	-13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	337,490.76	465,332.00	37.9%
2) Classified Salaries		2000-2999	4,296,865.62	5,123,525.00	19.2%
3) Employee Benefits		3000-3999	2,247,248.14	2,732,810.00	21.6%
4) Books and Supplies		4000-4999	472,693.39	705,240.00	48.2%
5) Services and Other Operating Expenditures		5000-5999	(473,468.06)	(900,880.00)	90.3%
6) Capital Outlay		6000-6999	376,198.75	300,000.00	-20.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	273,233.96	388,960.00	42.4%
9) TOTAL, EXPENDITURES			7,530,262.56	8,814,987.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,447,107.31	(175,958.00)	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,447,107.31	(175,958.00)	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,704.13	5,975,735.06	64.9%
b) Audit Adjustments		9793	(96,076.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,528,627.75	5,975,735.06	69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,528,627.75	5,975,735.06	69.4%
2) Ending Balance, June 30 (E + F1e)			5,975,735.06	5,799,777.06	-2.9%
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	5,975,735.06	5,799,777.23	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(.17)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,856,394.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,403.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,487,210.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	998,005.73		
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			9,322,207.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	707,727.45		
2) Due to Grantor Governments		9590	3,120.45		
3) Due to Other Funds		9610	274,355.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,361,269.15		
6) TOTAL, LIABILITIES			3,346,472.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,975,735.06		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	2,403,230.96	3,176,350.00	32.2%
All Other State Revenue	All Other	8590	949,326.56	34,538.00	-96.4%
TOTAL, OTHER STATE REVENUE			3,352,557.52	3,210,888.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	255,407.50	180,567.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,635.19	19,403.00	-32.2%
Fees and Contracts					
Child Development Parent Fees		8673	5,539,381.79	4,900,000.00	-11.5%
Interagency Services		8677	627,445.42	328,171.00	-47.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	173,942.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,624,812.35	5,428,141.00	-18.1%
TOTAL, REVENUES			9,977,369.87	8,639,029.00	-13.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	153,421.00	New
Certificated Pupil Support Salaries		1200	55,550.75	55,124.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	166,675.39	132,535.00	-20.5%
Other Certificated Salaries		1900	115,264.62	124,252.00	7.8%
TOTAL, CERTIFICATED SALARIES			337,490.76	465,332.00	37.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,760,078.74	4,565,450.00	21.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	41,348.46	43,188.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	144,345.88	193,676.00	34.2%
Clerical, Technical and Office Salaries		2400	351,092.54	321,211.00	-8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,296,865.62	5,123,525.00	19.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	95,096.11	121,417.00	27.7%
PERS		3201-3202	1,020,390.13	1,153,426.00	13.0%
OASDI/Medicare/Alternative		3301-3302	306,612.40	381,553.00	24.4%
Health and Welfare Benefits		3401-3402	680,112.64	878,303.00	29.1%
Unemployment Insurance		3501-3502	2,341.38	2,760.00	17.9%
Workers' Compensation		3601-3602	81,088.89	93,779.00	15.6%
OPEB, Allocated		3701-3702	61,606.59	101,572.00	64.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,247,248.14	2,732,810.00	21.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	358,705.41	640,269.00	78.5%
Noncapitalized Equipment		4400	113,987.98	64,971.00	-43.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			472,693.39	705,240.00	49.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,006.02	28,200.00	65.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80.00	500.00	525.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	167,711.23	66,000.00	-60.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,123,675.92)	(1,443,430.00)	28.5%
Professional/Consulting Services and Operating Expenditures		5800	450,069.82	432,850.00	-3.8%
Communications		5900	15,340.79	15,000.00	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(473,468.06)	(900,880.00)	90.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	25,250.00	New
Buildings and Improvements of Buildings		6200	213,559.62	274,750.00	28.7%
Equipment		6400	162,639.13	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			376,198.75	300,000.00	-20.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	273,233.96	388,960.00	42.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			273,233.96	388,960.00	42.4%
TOTAL, EXPENDITURES			7,530,262.56	8,814,987.00	17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,352,557.52	3,210,888.00	-4.2%
4) Other Local Revenue		8600-8799	6,624,812.35	5,428,141.00	-18.1%
5) TOTAL, REVENUES			9,977,369.87	8,639,029.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,342,385.71	6,595,538.00	23.5%
2) Instruction - Related Services	2000-2999		1,413,308.17	1,400,734.00	-0.9%
3) Pupil Services	3000-3999		74,123.09	73,647.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		273,233.96	388,960.00	42.4%
8) Plant Services	8000-8999		427,211.63	356,108.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,530,262.56	8,814,987.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,447,107.31	(175,958.00)	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,447,107.31	(175,958.00)	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,704.13	5,975,735.06	64.9%
b) Audit Adjustments		9793	(96,076.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,528,627.75	5,975,735.06	69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,528,627.75	5,975,735.06	69.4%
2) Ending Balance, June 30 (E + F1e)			5,975,735.06	5,799,777.06	-2.9%
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	5,975,735.06	5,799,777.23	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	(.17)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	8,338.07	.07
5059	Early Education: ARP California State Preschool Program One-time Stipend	33,563.83	0.00
6130	Early Education: Center-Based Reserve Account	499,254.91	499,254.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	57,728.00	57,728.00
7810	Other Restricted State	777,995.00	777,995.00
9010	Other Restricted Local	4,598,855.25	4,464,799.25
Total, Restricted Balance		5,975,735.06	5,799,777.23

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,664,221.52	8,276,194.00	-4.5%
3) Other State Revenue		8300-8599	7,024,072.99	5,650,000.00	-19.6%
4) Other Local Revenue		8600-8799	518,951.11	263,033.00	-49.3%
5) TOTAL, REVENUES			16,207,245.62	14,189,227.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,494,837.25	3,459,583.00	-1.0%
3) Employee Benefits		3000-3999	1,742,246.40	1,792,222.00	2.9%
4) Books and Supplies		4000-4999	6,999,448.34	8,221,466.00	17.5%
5) Services and Other Operating Expenditures		5000-5999	297,869.97	344,657.00	15.7%
6) Capital Outlay		6000-6999	0.00	300,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	218,368.42	254,145.00	16.4%
9) TOTAL, EXPENDITURES			12,752,770.38	14,372,073.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,454,475.24	(182,846.00)	-105.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41.85	1,000.00	2,289.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41.85	1,000.00	2,289.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,454,517.09	(181,846.00)	-105.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,133,684.59	12,441,803.10	36.2%
b) Audit Adjustments		9793	(146,398.58)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,987,286.01	12,441,803.10	38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,987,286.01	12,441,803.10	38.4%
2) Ending Balance, June 30 (E + F1e)			12,441,803.10	12,259,957.10	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	313,125.08	127,467.00	-59.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,118,678.02	12,122,490.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,997,701.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,533.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,891,869.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,840.05		
6) Stores		9320	313,125.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,203,003.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	536,144.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	225,055.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			761,199.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			12,441,803.10		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,714,159.24	7,602,000.00	-1.5%
Donated Food Commodities		8221	858,610.48	674,194.00	-21.5%
All Other Federal Revenue		8290	91,451.80	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,664,221.52	8,276,194.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,024,072.99	5,650,000.00	-19.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,024,072.99	5,650,000.00	-19.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	93,371.73	10,000.00	-89.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	319,262.30	224,500.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,666.29	28,533.00	-36.1%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,650.79	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			518,951.11	263,033.00	-49.3%
TOTAL, REVENUES			16,207,245.62	14,189,227.00	-12.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,258,051.31	2,289,002.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	890,528.50	798,348.00	-10.4%
Clerical, Technical and Office Salaries		2400	346,257.44	372,233.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,494,837.25	3,459,583.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	840,888.26	841,178.00	0.0%
OASDI/Medicare/Alternative		3301-3302	247,194.91	252,425.00	2.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	652,434.08	696,488.00	6.8%
Unemployment Insurance		3501-3502	1,729.15	1,748.00	1.1%
Workers' Compensation		3601-3602	0.00	198.00	New
OPEB, Allocated		3701-3702	0.00	185.00	New
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			1,742,246.40	1,792,222.00	2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,542.40	95,814.00	46.2%
Noncapitalized Equipment		4400	144,720.23	45,000.00	-68.9%
Food		4700	6,789,185.71	8,080,652.00	19.0%
TOTAL, BOOKS AND SUPPLIES			6,999,448.34	8,221,466.00	17.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,396.74	9,500.00	-34.0%
Dues and Memberships		5300	2,187.96	3,000.00	37.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,789.68	1,800.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,327.93	205,000.00	28.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,981.75	30,857.00	-3.5%
Professional/Consulting Services and Operating Expenditures		5800	82,114.99	87,500.00	6.6%
Communications		5900	6,070.92	7,000.00	15.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			297,869.97	344,657.00	15.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	300,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	300,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	218,368.42	254,145.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			218,368.42	254,145.00	16.4%
TOTAL, EXPENDITURES			12,752,770.38	14,372,073.00	12.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	41.85	1,000.00	2,289.5%
(a) TOTAL, INTERFUND TRANSFERS IN			41.85	1,000.00	2,289.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41.85	1,000.00	2,289.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,664,221.52	8,276,194.00	-4.5%
3) Other State Revenue		8300-8599	7,024,072.99	5,650,000.00	-19.6%
4) Other Local Revenue		8600-8799	518,951.11	263,033.00	-49.3%
5) TOTAL, REVENUES			16,207,245.62	14,189,227.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,532,612.28	14,116,128.00	12.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,368.42	254,145.00	16.4%
8) Plant Services	8000-8999		1,789.68	1,800.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,752,770.38	14,372,073.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,454,475.24	(182,846.00)	-105.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41.85	1,000.00	2,289.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41.85	1,000.00	2,289.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,454,517.09	(181,846.00)	-105.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,133,684.59	12,441,803.10	36.2%
b) Audit Adjustments		9793	(146,398.58)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,987,286.01	12,441,803.10	38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,987,286.01	12,441,803.10	38.4%
2) Ending Balance, June 30 (E + F1e)			12,441,803.10	12,259,957.10	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	313,125.08	127,467.00	-59.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,118,678.02	12,122,490.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,968,311.42	10,400,581.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	0.00	1,000,000.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,150,366.60	721,908.60
Total, Restricted Balance		12,118,678.02	12,122,490.10

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,260.72	149,052.00	-25.9%
5) TOTAL, REVENUES			201,260.72	149,052.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,264,191.21	1,133,452.00	-10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,264,191.21	1,133,452.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,062,930.49)	(984,400.00)	-7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,062,930.49)	(984,400.00)	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,814,530.25	1,691,355.54	-39.9%
b) Audit Adjustments		9793	(60,244.22)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,754,286.03	1,691,355.54	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,754,286.03	1,691,355.54	-38.6%
2) Ending Balance, June 30 (E + F1e)			1,691,355.54	706,955.54	-58.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,691,355.54	706,955.54	-58.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,041,255.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,737.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	86,057.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	120,384.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,241,959.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	550,604.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			550,604.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,691,355.54		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	98,334.52	73,286.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,385.11	5,737.00	-76.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	78,541.09	70,029.00	-10.8%
TOTAL, OTHER LOCAL REVENUE			201,260.72	149,052.00	-25.9%
TOTAL, REVENUES			201,260.72	149,052.00	-25.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	44,250.00	New
Buildings and Improvements of Buildings		6200	1,264,191.21	1,089,202.00	-13.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,264,191.21	1,133,452.00	-10.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,264,191.21	1,133,452.00	-10.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,260.72	149,052.00	-25.9%
5) TOTAL, REVENUES			201,260.72	149,052.00	-25.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,264,191.21	1,133,452.00	-10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,264,191.21	1,133,452.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,062,930.49)	(984,400.00)	-7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,062,930.49)	(984,400.00)	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,814,530.25	1,691,355.54	-39.9%
b) Audit Adjustments		9793	(60,244.22)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,754,286.03	1,691,355.54	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,754,286.03	1,691,355.54	-38.6%
2) Ending Balance, June 30 (E + F1e)			1,691,355.54	706,955.54	-58.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,691,355.54	706,955.54	-58.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,695.97	65,136.00	-49.0%
5) TOTAL, REVENUES			127,695.97	65,136.00	-49.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,695.97	65,136.00	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,834,644.38	3,762,688.00	-1.9%
b) Transfers Out		7600-7629	3,748,561.39	3,744,200.00	-0.1%
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			86,082.99	18,488.00	-78.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,778.96	83,624.00	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,695.00	1,190,457.86	11.6%
b) Audit Adjustments		9793	(90,016.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			976,678.90	1,190,457.86	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,678.90	1,190,457.86	21.9%
2) Ending Balance, June 30 (E + F1e)			1,190,457.86	1,274,081.86	7.0%
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	1,190,457.86	1,274,081.86	7.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	912,157.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,564.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,430.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,679,517.57		
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			2,592,541.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,402,083.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,402,083.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			1,190,457.86		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	85,251.92	62,572.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,444.05	2,564.00	-94.0%
TOTAL, OTHER LOCAL REVENUE			127,695.97	65,136.00	-49.0%
TOTAL, REVENUES			127,695.97	65,136.00	-49.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,834,644.38	3,762,688.00	-1.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,834,644.38	3,762,688.00	-1.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,748,561.39	3,744,200.00	-0.1%
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			3,748,561.39	3,744,200.00	-0.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			86,082.99	18,488.00	-78.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,695.97	65,136.00	-49.0%
5) TOTAL, REVENUES			127,695.97	65,136.00	-49.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			127,695.97	65,136.00	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,834,644.38	3,762,688.00	-1.9%
b) Transfers Out		7600-7629	3,748,561.39	3,744,200.00	-0.1%
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			86,082.99	18,488.00	-78.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,778.96	83,624.00	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,695.00	1,190,457.86	11.6%
b) Audit Adjustments		9793	(90,016.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			976,678.90	1,190,457.86	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,678.90	1,190,457.86	21.9%
2) Ending Balance, June 30 (E + F1e)			1,190,457.86	1,274,081.86	7.0%
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	1,190,457.86	1,274,081.86	7.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,004,582.90	3,057,161.00	-38.9%
5) TOTAL, REVENUES			5,004,582.90	3,057,161.00	-38.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,482.46	133,450.00	89.3%
5) Services and Other Operating Expenditures		5000-5999	237,586.95	21,126,458.00	8,792.1%
6) Capital Outlay		6000-6999	56,394,649.65	35,696,849.00	-36.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,702,719.06	56,956,757.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,698,136.16)	(53,899,596.00)	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,698,136.16)	(53,899,596.00)	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,815,484.94	56,767,725.52	-48.8%
b) Audit Adjustments		9793	(2,349,623.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,465,861.68	56,767,725.52	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,465,861.68	56,767,725.52	-47.7%
2) Ending Balance, June 30 (E + F1e)			56,767,725.52	2,868,129.52	-94.9%
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	56,767,725.52	2,868,129.52	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,124,584.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(189,032.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	255,939.01		
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			64,191,491.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,423,766.36		
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			7,423,766.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			56,767,725.52		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,018,803.27	2,868,129.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	985,779.63	189,032.00	-80.8%
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			5,004,582.90	3,057,161.00	-38.9%
TOTAL, REVENUES			5,004,582.90	3,057,161.00	-38.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,179.37	70,753.00	192.6%
Noncapitalized Equipment		4400	46,303.09	62,697.00	35.4%
TOTAL, BOOKS AND SUPPLIES			70,482.46	133,450.00	89.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	30,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,020.24	20,894,862.00	10,451.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,780.00	New
Professional/Consulting Services and Operating Expenditures		5800	39,566.71	199,816.00	405.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,586.95	21,126,458.00	8,792.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,786,283.63	33,262,658.00	-40.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	608,366.02	2,434,191.00	300.1%
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			56,394,649.65	35,696,849.00	-36.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,702,719.06	56,956,757.00	0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,004,582.90	3,057,161.00	-38.9%
5) TOTAL, REVENUES			5,004,582.90	3,057,161.00	-38.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,702,719.06	56,956,757.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,702,719.06	56,956,757.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(51,698,136.16)	(53,899,596.00)	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,698,136.16)	(53,899,596.00)	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,815,484.94	56,767,725.52	-48.8%
b) Audit Adjustments		9793	(2,349,623.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,465,861.68	56,767,725.52	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,465,861.68	56,767,725.52	-47.7%
2) Ending Balance, June 30 (E + F1e)			56,767,725.52	2,868,129.52	-94.9%
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	56,767,725.52	2,868,129.52	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	56,767,725.52	2,868,129.52
Total, Restricted Balance		56,767,725.52	2,868,129.52

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	787,429.41	660,567.00	-16.1%
5) TOTAL, REVENUES			787,429.41	660,567.00	-16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	47,877.46	46,000.00	-3.9%
6) Capital Outlay		6000-6999	8,464.97	5,000,000.00	58,967.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			731,086.98	(4,385,433.00)	-699.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			731,086.98	(4,385,433.00)	-699.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,203.19	5,288,489.05	13.7%
b) Audit Adjustments		9793	(92,801.12)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,557,402.07	5,288,489.05	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557,402.07	5,288,489.05	16.0%
2) Ending Balance, June 30 (E + F1e)			5,288,489.05	903,056.05	-82.9%
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	5,288,489.05	903,056.05	-82.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,273,034.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,848.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,799.72		
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			5,304,986.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	55.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,441.93		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,497.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,288,489.05		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	207,841.96	145,719.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,552.56	14,848.00	-52.9%
Fees and Contracts					
Mitigation/Developer Fees		8681	548,034.89	500,000.00	-8.8%
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			787,429.41	660,567.00	-16.1%
TOTAL, REVENUES			787,429.41	660,567.00	-16.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,441.93	15,000.00	-8.8%
Professional/Consulting Services and Operating Expenditures		5800	31,435.53	31,000.00	-1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,877.46	46,000.00	-3.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,464.97	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,000,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,464.97	5,000,000.00	58,967.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	787,429.41	660,567.00	-16.1%
5) TOTAL, REVENUES			787,429.41	660,567.00	-16.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		.88	0.00	-100.0%
8) Plant Services	8000-8999		56,341.55	5,046,000.00	8,856.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			731,086.98	(4,385,433.00)	-699.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			731,086.98	(4,385,433.00)	-699.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,203.19	5,288,489.05	13.7%
b) Audit Adjustments		9793	(92,801.12)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,557,402.07	5,288,489.05	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557,402.07	5,288,489.05	16.0%
2) Ending Balance, June 30 (E + F1e)			5,288,489.05	903,056.05	-82.9%
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	5,288,489.05	903,056.05	-82.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,288,489.05	903,056.05
Total, Restricted Balance		5,288,489.05	903,056.05

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,612,639.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,610,208.07	1,134,549.00	-29.5%
5) TOTAL, REVENUES			14,222,847.07	1,134,549.00	-92.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,663.13	1,344,833.00	36,612.7%
6) Capital Outlay		6000-6999	3,666,459.60	16,053,704.00	339.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,660,122.73	17,398,537.00	375.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,562,724.34	(16,263,988.00)	-254.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,562,724.34	(16,263,988.00)	-254.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,287,823.42	35,348,589.92	39.8%
b) Audit Adjustments		9793	(501,957.84)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,785,865.58	35,348,589.92	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,785,865.58	35,348,589.92	42.6%
2) Ending Balance, June 30 (E + F1e)			35,348,589.92	19,084,601.92	-46.0%
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	35,348,589.92	19,084,601.92	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,415,504.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(107,969.01)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	141,594.89		
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			38,449,130.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,100,540.26		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,100,540.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,348,589.92		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,612,639.00	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			12,612,639.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,467,198.16	1,026,580.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	143,009.91	107,969.00	-24.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,610,208.07	1,134,549.00	-29.5%
TOTAL, REVENUES			14,222,847.07	1,134,549.00	-92.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,663.13	1,344,833.00	36,612.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,663.13	1,344,833.00	36,612.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,656,459.60	16,053,704.00	339.1%
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%
TOTAL, CAPITAL OUTLAY			3,656,459.60	16,053,704.00	339.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,660,122.73	17,398,537.00	375.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,612,639.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,610,208.07	1,134,549.00	-29.5%
5) TOTAL, REVENUES			14,222,847.07	1,134,549.00	-92.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,660,122.73	17,398,537.00	375.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,660,122.73	17,398,537.00	375.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,562,724.34	(16,263,988.00)	-254.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,562,724.34	(16,263,988.00)	-254.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,287,823.42	35,348,589.92	39.8%
b) Audit Adjustments		9793	(501,957.84)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,785,865.58	35,348,589.92	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,785,865.58	35,348,589.92	42.6%
2) Ending Balance, June 30 (E + F1e)			35,348,589.92	19,084,601.92	-46.0%
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	35,348,589.92	19,084,601.92	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	35,348,589.92	19,084,601.92
Total, Restricted Balance		35,348,589.92	19,084,601.92

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	539,914.83	69,188.00	-87.2%
5) TOTAL, REVENUES			539,914.83	69,188.00	-87.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,779.16	31,179.00	111.0%
5) Services and Other Operating Expenditures		5000-5999	869,653.24	1,746,435.00	100.8%
6) Capital Outlay		6000-6999	7,390,530.81	18,452,885.00	149.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,274,963.21	20,230,499.00	144.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,735,048.38)	(20,161,311.00)	160.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,853,135.72	24,454,588.00	148.2%
b) Transfers Out		7600-7629	197.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,852,938.00	24,454,588.00	148.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,889.62	4,293,277.00	102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,819,770.99	7,889,324.51	35.6%
b) Audit Adjustments		9793	(48,336.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,771,434.89	7,889,324.51	36.7%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,771,434.89	7,889,324.51	36.7%
2) Ending Balance, June 30 (E + F1e)			7,889,324.51	12,182,601.51	54.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,134,402.74	8,964,473.74	186.0%
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	4,754,921.77	3,218,127.77	-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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	618,852.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,948.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,801.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,086,307.80		
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			12,707,013.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	911,368.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,906,320.81		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,817,689.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,889,324.51		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	97,457.52	67,240.00	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,318.91	1,948.00	-91.3%
Other Local Revenue					
All Other Local Revenue		8699	420,138.40	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			539,914.83	69,188.00	-87.2%
TOTAL, REVENUES			539,914.83	69,188.00	-87.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,276.45	19,479.00	135.4%
Noncapitalized Equipment		4400	6,502.71	11,700.00	79.9%
TOTAL, BOOKS AND SUPPLIES			14,779.16	31,179.00	111.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,447.60	1,129,413.00	2,560.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19.53	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	827,186.11	617,022.00	-25.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			869,653.24	1,746,435.00	100.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	240.00	44,369.00	18,387.1%
Buildings and Improvements of Buildings		6200	6,191,567.13	16,539,880.00	167.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,198,723.68	1,868,636.00	55.9%
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			7,390,530.81	18,452,885.00	149.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,274,963.21	20,230,499.00	144.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,853,135.72	24,454,588.00	148.2%
(a) TOTAL, INTERFUND TRANSFERS IN			9,853,135.72	24,454,588.00	148.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	197.72	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			197.72	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,852,938.00	24,454,588.00	148.2%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	539,914.83	69,188.00	-87.2%
5) TOTAL, REVENUES			539,914.83	69,188.00	-87.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,274,963.21	20,230,499.00	144.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,274,963.21	20,230,499.00	144.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,735,048.38)	(20,161,311.00)	160.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,853,135.72	24,454,588.00	148.2%
b) Transfers Out		7600-7629	197.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,852,938.00	24,454,588.00	148.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,889.62	4,293,277.00	102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,819,770.99	7,889,324.51	35.6%
b) Audit Adjustments		9793	(48,336.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,771,434.89	7,889,324.51	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,771,434.89	7,889,324.51	36.7%
2) Ending Balance, June 30 (E + F1e)			7,889,324.51	12,182,601.51	54.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,134,402.74	8,964,473.74	186.0%
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	4,754,921.77	3,218,127.77	-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 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,134,402.74	8,964,473.74
Total, Restricted Balance		3,134,402.74	8,964,473.74

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,724.43	19,922.00	-37.2%
5) TOTAL, REVENUES			31,724.43	19,922.00	-37.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,824.88	12,632.00	-90.3%
6) Capital Outlay		6000-6999	25,065.63	101,028.00	303.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,890.51	113,660.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,166.08)	(93,738.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,166.08)	(93,738.00)	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,279.99	577,368.89	-19.4%
b) Audit Adjustments		9793	(14,745.02)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			701,534.97	577,368.89	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			701,534.97	577,368.89	-17.7%
2) Ending Balance, June 30 (E + F1e)			577,368.89	483,630.89	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	577,368.89	483,630.89	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	576,865.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,621.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,124.09		
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			577,368.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			577,368.89		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	25,972.92	18,301.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,751.51	1,621.00	-71.8%
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			31,724.43	19,922.00	-37.2%
TOTAL, REVENUES			31,724.43	19,922.00	-37.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,824.88	12,632.00	-90.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,824.88	12,632.00	-90.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,065.63	101,028.00	303.1%
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%
TOTAL, CAPITAL OUTLAY			25,065.63	101,028.00	303.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			155,890.51	113,660.00	-27.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,724.43	19,922.00	-37.2%
5) TOTAL, REVENUES			31,724.43	19,922.00	-37.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		155,890.51	113,660.00	-27.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,890.51	113,660.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(124,166.08)	(93,738.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,166.08)	(93,738.00)	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,279.99	577,368.89	-19.4%
b) Audit Adjustments		9793	(14,745.02)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			701,534.97	577,368.89	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			701,534.97	577,368.89	-17.7%
2) Ending Balance, June 30 (E + F1e)			577,368.89	483,630.89	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	577,368.89	483,630.89	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	577,368.89	483,630.89
Total, Restricted Balance		577,368.89	483,630.89

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,009.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,012,006.00	11,705,488.00	-2.6%
5) TOTAL, REVENUES			12,066,015.00	11,705,488.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,790,425.00	11,868,550.00	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,790,425.00	11,868,550.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(724,410.00)	(163,062.00)	-77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(724,410.00)	(163,062.00)	-77.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,518,095.00	6,816,713.00	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,518,095.00	6,816,713.00	-9.3%
d) Other Restatements		9795	23,028.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,541,123.00	6,816,713.00	-9.6%
2) Ending Balance, June 30 (E + F1e)			6,816,713.00	6,653,651.00	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,816,713.00	6,653,651.00	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,776,025.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	40,688.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,816,713.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,816,713.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	54,009.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,009.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,014,067.00	11,443,319.00	3.9%
Unsecured Roll		8612	338,581.00	0.00	-100.0%
Prior Years' Taxes		8613	265,914.00	245,930.00	-7.5%
Supplemental Taxes		8614	230,577.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	162,867.00	16,239.00	-90.0%
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			12,012,006.00	11,705,488.00	-2.6%
TOTAL, REVENUES			12,066,015.00	11,705,488.00	-3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,570,000.00	705,000.00	-55.1%
Bond Interest and Other Service Charges		7434	11,220,425.00	11,163,550.00	-0.5%
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)			12,790,425.00	11,868,550.00	-7.2%
TOTAL, EXPENDITURES			12,790,425.00	11,868,550.00	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,009.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,012,006.00	11,705,488.00	-2.6%
5) TOTAL, REVENUES			12,066,015.00	11,705,488.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,790,425.00	11,868,550.00	-7.2%
10) TOTAL, EXPENDITURES			12,790,425.00	11,868,550.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(724,410.00)	(163,062.00)	-77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(724,410.00)	(163,062.00)	-77.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,518,095.00	6,816,713.00	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,518,095.00	6,816,713.00	-9.3%
d) Other Restatements		9795	23,028.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,541,123.00	6,816,713.00	-9.6%
2) Ending Balance, June 30 (E + F1e)			6,816,713.00	6,653,651.00	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,816,713.00	6,653,651.00	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	6,816,713.00	6,653,651.00
Total, Restricted Balance		6,816,713.00	6,653,651.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,359,875.38	7,022,787.00	-16.0%
5) TOTAL, REVENUES			8,359,875.38	7,022,787.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,330,317.09	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,330,317.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,029,558.29	7,022,787.00	74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,452,938.00	16,054,588.00	69.8%
2) Other Sources/Uses					
a) Sources		8830-8979	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			(9,452,938.00)	(16,054,588.00)	69.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,423,379.71)	(9,031,801.00)	66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,257,965.36	9,542,430.93	-37.5%
b) Audit Adjustments		9793	(292,154.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,965,810.64	9,542,430.93	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,965,810.64	9,542,430.93	-36.2%
2) Ending Balance, June 30 (E + F1e)			9,542,430.93	510,629.93	-94.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,542,430.93	510,629.93	-94.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,773,028.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,710.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,050.54		
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			13,785,368.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,242,938.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,242,938.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,542,430.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	587,864.82	411,199.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	107,367.36	38,710.00	-63.9%
Other Local Revenue					
All Other Local Revenue		8699	7,664,643.20	6,572,878.00	-14.2%
TOTAL, OTHER LOCAL REVENUE			8,359,875.38	7,022,787.00	-16.0%
TOTAL, REVENUES			8,359,875.38	7,022,787.00	-16.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	79,699.09	0.00	-100.0%
Other Debt Service - Principal		7439	4,250,618.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,330,317.09	0.00	-100.0%
TOTAL, EXPENDITURES			4,330,317.09	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	9,452,938.00	16,054,588.00	69.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,452,938.00	16,054,588.00	69.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,452,938.00)	(16,054,588.00)	69.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,359,875.38	7,022,787.00	-16.0%
5) TOTAL, REVENUES			8,359,875.38	7,022,787.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,330,317.09	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,330,317.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,029,558.29	7,022,787.00	74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,452,938.00	16,054,588.00	69.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,452,938.00)	(16,054,588.00)	69.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,423,379.71)	(9,031,801.00)	66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,257,965.36	9,542,430.93	-37.5%
b) Audit Adjustments		9793	(292,154.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,965,810.64	9,542,430.93	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,965,810.64	9,542,430.93	-36.2%
2) Ending Balance, June 30 (E + F1e)			9,542,430.93	510,629.93	-94.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,542,430.93	510,629.93	-94.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,542,430.93	510,629.93
Total, Restricted Balance		9,542,430.93	510,629.93

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,363,383.51	4,153,358.00	-4.8%
5) TOTAL, REVENUES			4,363,383.51	4,153,358.00	-4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	253,485.15	273,897.00	8.1%
3) Employee Benefits		3000-3999	119,224.18	132,850.00	11.4%
4) Books and Supplies		4000-4999	330.82	600.00	81.4%
5) Services and Other Operating Expenses		5000-5999	5,852,291.58	4,335,205.00	-25.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,225,331.73	4,742,552.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,861,948.22)	(589,194.00)	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,861,948.22)	(589,194.00)	-68.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,015,373.15	6,811,058.27	-24.5%
b) Audit Adjustments		9793	(342,366.66)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,673,006.49	6,811,058.27	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,673,006.49	6,811,058.27	-21.5%
2) Ending Net Position, June 30 (E + F1e)			6,811,058.27	6,221,864.27	-8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,811,058.27	6,221,864.27	-8.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,518,638.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(46,426.00)		
b) in Banks		9120	250,000.00		
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	637,581.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	820.31		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			17,360,614.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,151,443.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	398,112.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			10,549,556.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,811,058.27		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	648,742.35	446,213.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	124,757.33	46,426.00	-62.8%
Fees and Contracts					
In-District Premiums/Contributions		8674	3,589,883.83	3,660,719.00	2.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,363,383.51	4,153,358.00	-4.8%
TOTAL, REVENUES			4,363,383.51	4,153,358.00	-4.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	118,275.69	118,275.00	0.0%
Clerical, Technical and Office Salaries		2400	135,209.46	155,622.00	15.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			253,485.15	273,897.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,782.65	76,103.00	12.3%
OASDI/Medicare/Alternative		3301-3302	19,415.75	21,182.00	9.1%
Health and Welfare Benefits		3401-3402	24,142.62	25,602.00	6.0%
Unemployment Insurance		3501-3502	127.02	138.00	8.6%
Workers' Compensation		3601-3602	4,427.65	4,707.00	6.3%
OPEB, Allocated		3701-3702	3,328.49	5,118.00	53.8%
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			119,224.18	132,850.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	330.82	600.00	81.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			330.82	600.00	81.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	983,144.55	1,000,000.00	1.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and					
Operating Expenditures		5800	4,869,147.03	3,334,605.00	-31.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,852,291.58	4,335,205.00	-25.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,225,331.73	4,742,552.00	-23.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,363,383.51	4,153,358.00	-4.8%
5) TOTAL, REVENUES			4,363,383.51	4,153,358.00	-4.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,225,331.73	4,742,552.00	-23.8%
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			6,225,331.73	4,742,552.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,861,948.22)	(589,194.00)	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,861,948.22)	(589,194.00)	-68.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,015,373.15	6,811,058.27	-24.5%
b) Audit Adjustments		9793	(342,366.66)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,673,006.49	6,811,058.27	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,673,006.49	6,811,058.27	-21.5%
2) Ending Net Position, June 30 (E + F1e)			6,811,058.27	6,221,864.27	-8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,811,058.27	6,221,864.27	-8.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,811,058.27	6,221,864.27
Total, Restricted Net Position		6,811,058.27	6,221,864.27

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,529,239.74	37,002.00	-99.6%
5) TOTAL, REVENUES			9,529,239.74	37,002.00	-99.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,510,543.66	5,902,755.00	7.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,510,543.66	5,902,755.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,018,696.08	(5,865,753.00)	-246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,018,696.08	(5,865,753.00)	-246.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	109,964,164.97	113,982,561.15	3.7%
b) Audit Adjustments		9793	(299.90)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			109,963,865.07	113,982,561.15	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			109,963,865.07	113,982,561.15	3.7%
2) Ending Net Position, June 30 (E + F1e)			113,982,561.15	108,116,808.15	-5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	113,982,561.15	108,116,808.15	-5.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,712,241.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,566.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	118,757,495.22		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,211.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	514.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	500,285.31		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			123,036,182.49		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,053,621.34		
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			9,053,621.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			113,982,561.15		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	45,855.45	26,436.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,483,384.29	10,566.00	-99.9%
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			9,529,239.74	37,002.00	-99.6%
TOTAL, REVENUES			9,529,239.74	37,002.00	-99.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	5,510,543.66	5,902,755.00	7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,510,543.66	5,902,755.00	7.1%
TOTAL, EXPENSES			5,510,543.66	5,902,755.00	7.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,529,239.74	37,002.00	-99.6%
5) TOTAL, REVENUES			9,529,239.74	37,002.00	-99.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,510,543.66	5,902,755.00	7.1%
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			5,510,543.66	5,902,755.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,018,696.08	(5,865,753.00)	-246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,018,696.08	(5,865,753.00)	-246.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	109,964,164.97	113,982,561.15	3.7%
b) Audit Adjustments		9793	(299.90)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			109,963,865.07	113,982,561.15	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			109,963,865.07	113,982,561.15	3.7%
2) Ending Net Position, June 30 (E + F1e)			113,982,561.15	108,116,808.15	-5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	113,982,561.15	108,116,808.15	-5.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency’s prior year’s state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The “AV” of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees’ Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers’ Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers’ Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s (LEA’s) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See *Cost-of-Living Adjustment*.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See *Proposition 98*.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See *Proposition 98*.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

NOTES

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal grey lines across its entire width, providing a guide for handwriting or typing. The paper itself is a clean, off-white color. There are no margins, text, or other markings present on the page.

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal grey lines across its entire width, typical of notebook or primary school paper. There are no margins, text, or other markings on the page.