Santa Barbara Unified
Every child, every chance, every day.

2023-2024
Unaudited Actuals



September 10, 2024

To: Board of Education

From: Kim Hernandez, Assistant Superintendent of Business Services

Date: September 10, 2024

Subject: 2023-24 Unaudited Actuals Report

Introduction

The 2023-24 Unaudited Actuals Report for all funds for the Santa Barbara Unified School District is being presented to the Board for approval in compliance with the statutory deadline of September 15, 2024.

School districts are required by the State of California to annually produce the Unaudited Actuals Report using the State's format, known as SACS (Standardized Account Code Structure), for all funds. The Unaudited Actuals data reports on all activities in the Santa Barbara Unified's funds.

We are reporting a Positive Certification for the fiscal year 2023-24.

Executive Summary

As the 2023-24 school year comes to an end, the pandemic is behind us and most of the one-time COVID 19 funds expire by September 30, 2024.

Some sectors of the community suffered worse than others during the pandemic. In Santa Barbara Unified schools we saw an increase in the students who qualify in one or more of the unduplicated count categories of: socioeconomically disadvantaged, homeless (inadequate housing), foster youth, English language learners (multi-language learners), and Special Education.

The State uses the term *unduplicated* because a student can qualify for more than one of these categories but is only counted once. Because of the pandemic, every one of our schools now qualify for Title 1 funding because the student population in each school exceeds 40% of socioeconomically disadvantaged students. In six of our schools, more than 80% of the total population qualifies as socioeconomically disadvantaged.

Community funded districts, such as SBUSD, do not receive supplemental or concentration grant funding for unduplicated count students as other schools do. We are required to allocate money from the Unrestricted General Fund to the Local Control Accountability Plan (LCAP) in order to provide additional services for these students. While this money is in the Unrestricted General Fund, we must treat it as Restricted funds that may only be used for those services outlined in the LCAP.

The District's unrestricted ending fund balance for fiscal year 2023-24 is **$29,344,576**. This allows a General Fund unrestricted reserve of **12.23%** and when added to the 6.45% Special Reserve maintained in Fund 17, the District has a total of **18.68%** in reserves.

The District's unrestricted operating budget has a surplus of **$4,485,485.** The total unrestricted and restricted operating budget shows a surplus of **$7,304,455**.

Salaries and benefits

Salaries in 23-24 increased by **4%** with an additional $1,000 stipend for those who qualified. These expenditures also included dedicated substitutes in our schools.

The Economy – Local, State and Federal

Local

The local economy is recovering from the impacts on the global pandemic. The unemployment rate in Santa Barbara County as of July 2024 is 4.5%, which is higher than the 3.7% from last year.

State

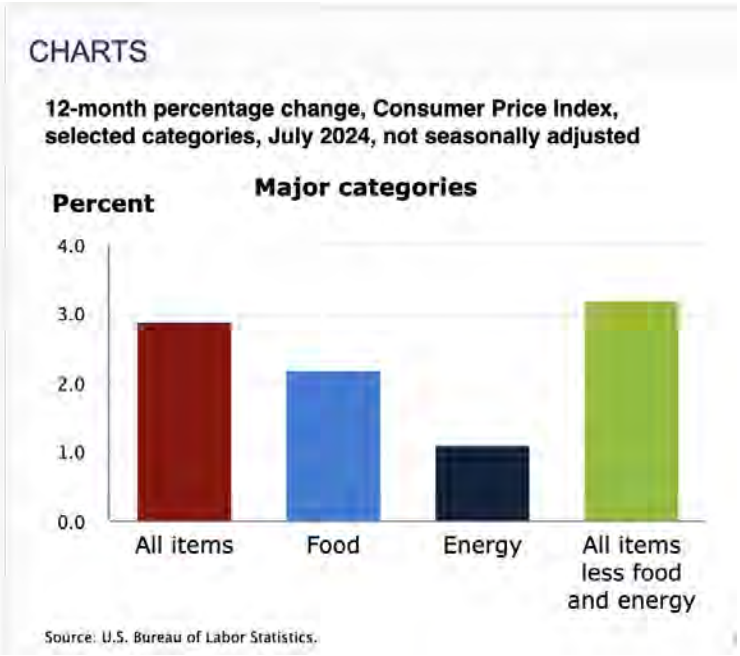
The economic outlook for the State's budget in the 2024-25 Budget Act for the years 2022-23 through 2024-25 projected a $27 billion shortfall in revenues. Per the School Services of California Fiscal Report posted August 21, 2024, the revenues for 2024-25 came in better than expected in two of the "big three" areas:

2024-25 Comparison of Actual and Forecast General Fund Revenues (Dollars in Millions)

Revenue Source	Forecast	Actual	Difference	Percent Difference
Personal Income	$7,164	$7,582	$418	5.8%
Corporation	$521	$1,365	$844	161.8%
Sales and Use	$1,664	$1,358	-$306	-13.8%

Federal

Inflation rates are decreasing. In 2024, the rate rose 2.9% over the last 12 months. In 2023 the rate was 4.1%, while in 2022 the rate was 8%.



While inflation is going down, second quarter GDP numbers were 3% which is higher than expected. This is good news that the US economy is strong. The Feds are expected to slowly start lowering the interest rates in September which will be good for the district if we need to borrow money in times when we are waiting for the property tax revenue to come in.

2023-24 Unaudited Actuals Report

The explanations of the changes between the 2023-24 Estimated Actuals, which were part of the 2024-25 Adopted Budget, and the 2023-24 Unaudited Actuals are listed below.

UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

General Fund

The following charts and schedules reflect the changes between General Fund projections for the Estimated Actuals and the Unaudited Actuals.

UNRESTRICTED ACTIVITY

Changes to Unrestricted Revenues

UNRESTRICTED REVENUES				
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Change	Percent Change
LCFF Sources	166,642,729	167,227,294	584,565	0.35%
Federal Revenue	-	10,102	10,102	New
Other State Revenue	3,382,373	3,998,029	615,656	18.2%
Other Local Revenue	4,506,313	6,433,728	1,927,415	42.8%
Total Revenue	**174,531,415**	**177,669,153**	**3,137,738**	**1.8%**

Resources 0000 to 1999
Included in these resources are the following: Property Taxes, State Aid, Supplemental Grant, Concentration Grant, Unrestricted Lottery, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), Grade Span Adjustment, Education Protection Account (EPA), and Department and Site allocations.

Local Control Funding Formula (LCFF) Sources Objects 8010-8099
The LCFF funding consist of two main funding sources:

1) Local property taxes, Redevelopment Agency (RDA) taxes, and a reduction of taxes provided to the Charter Schools via the In-Lieu of Property Taxes (ILPT).
2) State of California guaranteed funding of $11.4 million and $2.3 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, routine restricted maintenance, SB Unified departments, and site allocations.

- LCFF Sources increased due to additional State aid and property taxes.
- ILPT payments to the Charter Schools were $36,689 more than estimated.

Federal Revenue (Forestry) Objects 8100-8299
These funds are generated by students in the district boundaries that live on federal land and are referred to as Forest Reserves.

- Forestry reserve funding for the prior year was received in June.

Other State Revenue (Lottery, Mandated Block Grant and Other Reimbursements) Objects 8300-8599

- State lottery funds are projected to be more than estimated.
- State Home-to-School Transportation reimbursement is higher than estimated.

Other Local Revenue (MAA, Charters and Miscellaneous) Objects 8600-8699
Other Local Revenue Funds include MAA, interest, civic center rentals, administrative fees, and unexpected funds such as community gifts. The majority of the funds come from the payment of services from the SB Unified's charter schools.

- The change to Local revenue is the result of increased interest earnings, charter school fees, sale of devices and civic center fees.

UNRESTRICTED EXPENDITURES				
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Change	Percent Change
Salaries and Benefits	125,418,019	124,992,329	425,690	0.3%
Books and Supplies	4,036,313	3,638,925	397,388	9.8%
Services and Other Operating Expenses	18,112,386	15,925,552	2,186,834	12.1%
Capital Outlay	256,985	569,319	(312,334)	-121.5%
Other Outgo	356,152	600,868	(244,716)	-68.7%
Interfund Transfers and Other Sources/Uses	488,067	(166,358)	654,425	134.1%
Contributions	30,763,251	27,623,034	3,140,217	10.2%
Total Expenditures	**179,431,173**	**173,183,668**	**2,452,862**	**1.4%**

Changes to Unrestricted Expenditures and Other Financing Sources/Uses Estimates Resources

Resources 0000-1999
Expenditures include Certificated Salaries (teachers, substitutes, supervisors, and hourly staff), Classified Salaries (instructional support, support staff, supervisors, and hourly staff), Employee Benefits (statutory, retirement, and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay, and Other Out-going (non-indirect and indirect costs).

Salaries and Benefits Objects 1000 - 3999
Certificated (teachers, substitutes, supervisors, and hourly), Classified (instructional support, support staff, supervisors, and hourly), and Employee Benefits (statutory, retirement, and health).

- The following certificated salaries came higher than estimated: support salaries, hourly costs, substitute costs, and administrative salaries.
- Classified salaries came in lower in clerical, support, and paraeducator positions.
- The corresponding benefits for all of the above also did not come to fruition.

Books and Supplies Objects 4000 – 4999

- Technology, instructional, custodial, medical, and miscellaneous supplies came in less than budgeted for school sites and departments.

Services and Operating Objects 5000 – 5999
Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The change is the result of communications and utilities being higher than estimated while travel, memberships, insurance, leases, and contracted services were lower than expected.

All Other Expenditures Objects 6000 – 7999

All other expenditures capture the costs for land improvement, building improvements, new equipment that exceeds $5,000, lease payments, and transfers of indirect costs.

- New equipment for the maintenance department was lower than expected.
- The change to other outgo resulted from the decrease in supplies and services causing lower indirect costs.
- The payments for vehicle leases ended higher than estimated.

Interfund Transfers and Other Sources/Uses Objects 8900 – 8979

Interfund transfers are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds.) The Special Reserve Fund is a district's savings account and is considered part of the required reserve percentage. All Other Sources/Uses records the proceeds from other financing sources such as proceeds from the sale of bonds, proceeds from the disposal of capital assets, proceeds from capital leases, proceeds from lease revenue bonds, etc.

- The proceeds from capital leases is higher than originally budgeted due to new copier leases.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- The contributions to the Special Education department came in lower than estimated due to less paraeducator salaries and benefits, contracted services, other tuition, legal, settlements, supplies, and psychologist salaries and benefits.

COMPONENTS OF UNRESTRICTED FUND BALANCE				
	2023-24 Estimated Actuals	**2023-24 Unaudited Actuals**	**Change**	**Percent Change**
Beginning Fund Balance	24,859,091	24,859,091	(0)	
Restatements/Audit Adjustments	-	-	-	
Results of Operations	(4,899,758)	4,485,485	9,385,243	
Ending Fund Balance	**19,959,333**	**29,344,576**	**9,385,243**	**47.0%**
Components of Ending Fund Balance				
Nonspendable		528,069		
Assigned				
Lottery	180,028	91,973	(88,055)	
iPad Fees	-	288,759	288,759	
Civic Center Fees	-	673,850	673,850	
Total Assigned Fund Balance	180,028	1,054,583	(874,555)	485.8%
Unassigned				
Unassigned/Unappropriated	-	-	-	
Reserve for Economic Reserve Uncertainties	19,779,305	27,761,924	7,982,619	
Total Unassigned Fund Balance	19,779,305	27,761,924	7,982,619	40.4%
Ending Fund Balance	**19,959,333**	**29,344,576**	**9,385,243**	**47.0%**

Changes in Unrestricted Fund Balance

Resources 0000 - 1999

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- The District's operations ended the fiscal year with a surplus of $4,485,485.

Assigned Ending Fund Balances
Included in the ending fund balances are funds that are assigned. Assigned fund balances are for specific purposes and indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

RESTRICTED ACTIVITY

Resources 2000 – 9999
Restricted activity includes all of SB Unified's revenues and expenditures that are made in the categorical programs, as prescribed by the State and Federal government.

RESTRICTED REVENUES AND CONTRIBUTIONS				
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Change*	Percent Change
LCFF Sources	3,998,633	3,934,495	(64,138)	-1.6%
Federal Revenue	18,074,461	18,253,223	178,762	1.0%
Other State Revenue	20,878,053	21,391,193	513,140	2.5%
Other Local Revenue	11,312,622	12,568,417	1,255,795	11.1%
Contributions	30,763,251	27,623,034	(3,140,217)	-10.2%
Total Revenue	**85,027,020**	**83,770,362**	**(1,256,658)**	-1.5%

Changes to Restricted Revenue Resource 2000 – 9999
Included in these resources are Special Education, Title I, II, III, IV, After School Education and Safety (ASES), Expanded Learning Opportunities Program (ELOP), Comprehensive Support and Improvement (CSI), Career Technology Education Incentive Grant (CTEIG), Strong Workforce Program (SWP), Lottery, Community donors, California Partnership Academies, Associated Student Body (ASB), site donation accounts, plus one-time Federal and State funds.

Local Control Funding Formula (LCFF) Objects 8010 – 8099
The funds that are coded to the restricted LCFF object are from the Santa Barbara County Special Education Local Plan Area (SBC SELPA) as a property tax transfer.

- The decrease is due to less property taxes per the SBC SELPA funding model.

Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- The change to federal revenue is due to unused grants and additional Medi-Cal payments. Unused grants are revenues that have been received, but not earned. As a result, the revenues must be decreased at year end and budgeted in the 2024-25 year to be spent.

Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- State revenue increased with additional State funds (lottery, equity multiplier, and mental health) that came in higher than estimated and also decreased due to unused grants, which resulted in an overall decrease in revenue.

Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 – 8799

- The overall increase is the result of additional RDA, school site donations, ASB, SBC SELPA and Dual Enrollment funds.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources.

- The contributions to the Special Education department came in lower than estimated due to less paraeducator salaries and benefits, contracted services, other tuition, legal, settlements, supplies and psychologist salaries and benefits.

RESTRICTED EXPENDITURES				
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Change*	Percent Change
Salaries and Benefits	62,520,439	62,037,602	482,837	0.8%
Books and Supplies	9,965,390	6,415,692	3,549,698	35.6%
Services and Other Operating Expenses	10,354,834	8,751,398	1,603,436	15.5%
Capital Outlay	1,775,023	727,718	1,047,305	59.0%
Other Outgo	3,890,927	3,018,982	871,945	22.4%
Total Expenditures	**88,506,613**	**80,951,392**	**7,555,221**	**8.5%**

Changes to Restricted Expenditures: Resources 2000 – 9999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors, and hourly), Classified Salaries (instructional support, support staff, supervisors, and hourly), Employee Benefits (statutory, retirement, and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay, and Other Outgoing.

Salaries and Benefits Objects 1000 - 3999:

Certificated (teachers, substitutes, supervisors, and hourly and Classified (instructional support, support staff, supervisors, and hourly) plus all Benefits (statutory, retirement, and health).

- Certificated salaries came lower than estimated for summer school hourly costs and support salaries.
- Classified salaries came in higher in paraeducators, clerical, support, and supervisor positions.
- The corresponding benefits for all of the above also did not come to fruition.

Books and Supplies Objects 4000 – 4999

Approved textbooks, materials and supplies, and non-capitalized equipment.

- The decrease to book and supplies is the result of school sites and departments not spending as projected for the Federal Title programs, ELOP, one-time grants, partnership academies, dual enrollment, restricted lottery, restricted maintenance, and donations.

Services and Operating Objects 5000 – 5999
Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting, and communications.

- The change is due to an overall decrease in projected spending for the school sites and departments in the Federal Title programs, CTEIG, and one-time grants.
- The Special Education department spent less on contracted services, settlements, and nonpublic school placements.

All Other Expenditures Objects 6000 – 7999
All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed $5,000, and debt and transfers of indirect costs.

- The decrease to capital outlay is due to less spending in the Kitchen Infrastructure Funds, CTE programs, restricted maintenance, and donation accounts.
- Other tuition costs for Special Education decreased.
- The change to other outgo is the result of lower indirect costs due to less expenditures.

RESTRICTED FUND BALANCE				
	2023-24 Estimated Actuals	**2023-24 Unaudited Actuals**	**Change**	**Percent Change**
Beginning Fund Balance	28,984,587	28,984,587	-	0.0%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	(3,479,593)	2,818,970	6,298,563	-181.0%
Ending Fund Balance	**25,504,994**	**31,803,557**	**6,298,563**	**24.7%**

Changes in Restricted Fund Balance
The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. School site donation accounts are also restricted.

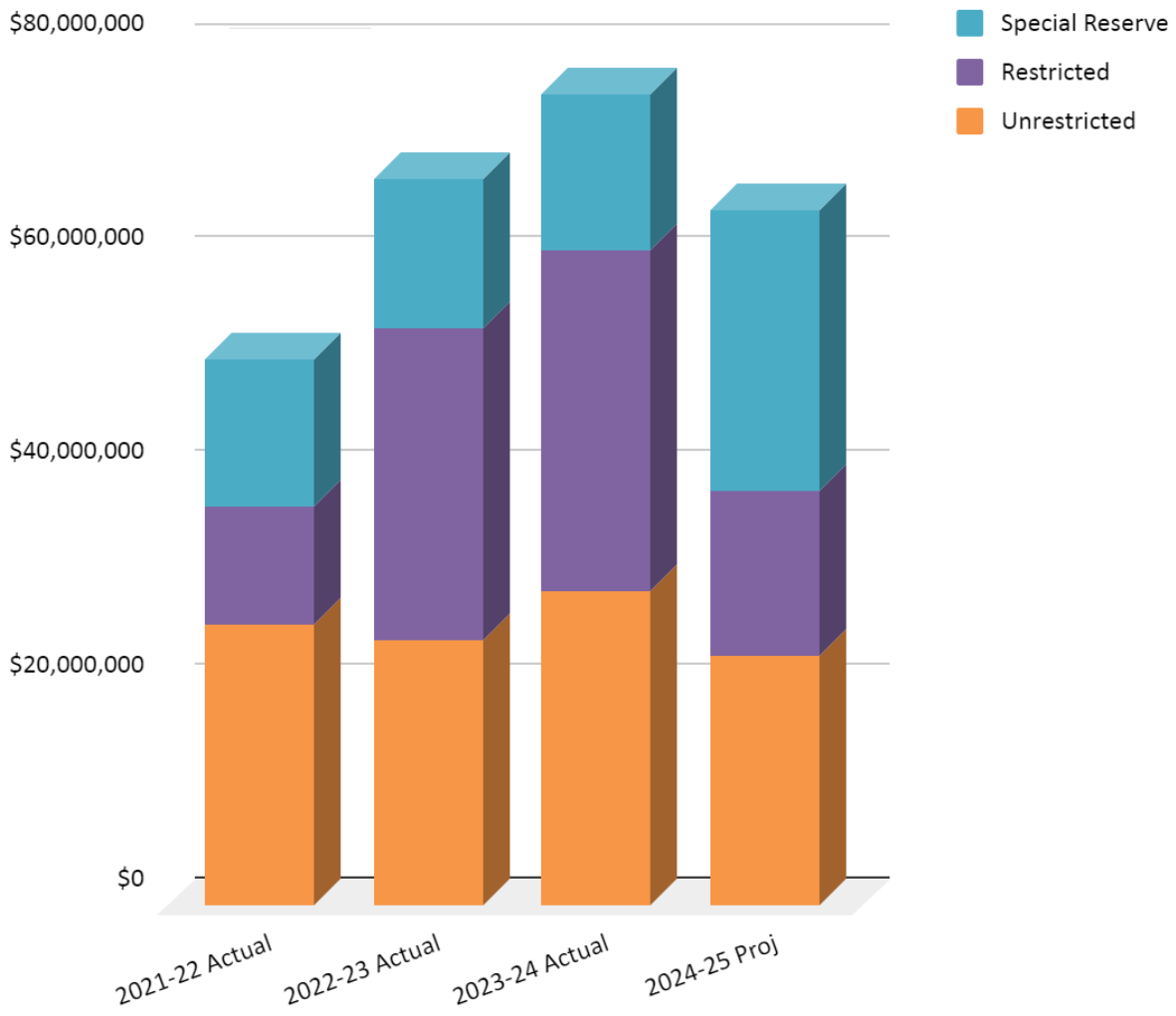
SB Unified is ending the 2023-24 fiscal year with a $31.8 million fund balance. The majority of the ending fund balance is due to State funds that have been received, but will not be used until subsequent fiscal years. The restricted balance will rollover until all funds are fully expensed.

Reserves and Net Ending Fund Balance

A school district's net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a "reserve for economic uncertainties," which is the State's recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the General Fund; however, the three percent State minimum reserve must be held in the unrestricted side of the budget or in Special Reserve (Fund 17). Per Board Policy 3100 Budget, the Board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of General Fund expenditures.

SB Unified's reserve for economic uncertainties as of the 2023-24 Unaudited Actuals is above the State's minimum requirement of three percent. The unrestricted fund balance is 18.81 percent, which includes the Special Reserve Fund 17 and excludes the assigned balances.

DISTRICT RESERVES AND NET ENDING BALANCE



The District's General Operating Fund (Fund 01) reserve level each year for 2023-24 is 12.23 percent. SB Unified's general fund reserves meet the state's required minimum balance. It is critical that the District remain diligent in its monitoring of expenditures to ensure that it remains solvent.

SNAPSHOT

Since Multi-Year Projections (MYP) is not a required SACS form for Unaudited Actuals, a snapshot has been updated instead with the unaudited actuals. The MYP will be updated for the First Interim Budget Report and presented in December.

Unrestricted and Restricted Snapshot

		Unaudited Actuals
	Total Budget	**2023-24**
1	*Property Tax Growth*	6.10%
2	Beginning Fund Balance	53,843,678
3	Audit Adjustments (if any)	-
	Revenue	**CF**
4	Property Tax/LCFF	171,161,789
5	Federal	18,263,325
6	Other State	25,389,222
7	Other Local & Other Sources	19,486,257
8	Total Revenue	234,300,593
	Expenditures	
9	Salaries and Benefits	187,029,931
10	Books and Supplies	10,054,616
11	Services & Operating	24,676,951
12	All Other Expenditures	5,234,641
13	Total Expenditures	226,996,138
14	Net Income(Loss)	7,304,455
15	Total Ending Balance	**61,148,133**
	Breakdown of Ending Fund Balance	
16	Restricted	31,803,557
17	Unrestricted	**29,344,576**
	Components of Unrestricted Ending Fund Balance	
18	Assigned Fund Balance	1,582,652
19	State Recommended 3% Reserve	6,809,884
20	Excess Unrestricted Fund Balance	20,952,040
21	**Total Unrestricted Ending Fund Balance**	**29,344,576**
22	General Fund Unrestricted Reserve	**12.23%**
	Special Reserve Fund 17	
23	Beginning Fund Balance	13,974,130
24	Revenue	656,097
25	Expenditures	-
26	Net Income(loss)	656,097
27	Special Reserve Ending Balance	14,630,227
28	Special Reserve %	6.45%
29	**Total Available Reserves - by Percent**	**18.68%**
30	**Total Available Reserves - by Amount**	**42,392,151**

Unrestricted Snapshot

		Unaudited Actuals
	Total Budget	**2023-24**
1	*Property Tax Growth*	6.10%
2	Beginning Fund Balance	24,859,091
3	Audit Adjustments (if any)	-
	Revenue	**CF**
4	Property Tax/LCFF	167,227,294
5	Federal	10,102
6	Other State	3,998,029
7	Other Local & Other Sources	6,917,840
8	Total Revenue	178,153,265
	Expenditures	
9	Salaries and Benefits	124,992,329
10	Books and Supplies	3,638,925
11	Services & Operating	15,925,552
12	All Other Expenditures	29,110,974
13	Total Expenditures	173,667,780
14	Net Income(Loss)	4,485,485
15	Total Ending Balance	**29,344,576**
	Components of Unrestricted Ending Fund Balance	
16	Nonspendable	528,069
17	Assigned Fund Balance	1,054,583
18	State Recommended 3% Reserve	6,809,884
19	Excess Unrestricted Fund Balance	20,952,040
20	**Total Unrestricted Ending Fund Balance**	**29,344,576**
21	General Fund Unrestricted Reserve	**12.23%**
	Special Reserve Fund 17	
22	Beginning Fund Balance	13,974,130
23	Revenue	656,097
24	Expenditures	-
25	Net Income(loss)	656,097
26	Special Reserve Ending Balance	14,630,227
27	Special Reserve %	6.45%
28	**Total Unrestricted Reserves**	**18.68%**
29	**Total Available Reserves - by Amount**	**42,392,151**

Standardized Account Code Structure (SACS) Forms

Form CA: Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.

Form 01: General Fund. This is a school district's general operating fund.

Form 08: Student Activity Special Revenue Fund. Used to report ASB activities that are determined to be governmental rather than fiduciary.

Form 09: Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.

Form 12: Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.

Form 13: Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.

Form 17: Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.

Form 21: Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.

Form 25: Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.

Form 35: County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

Form 40: Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale

or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Forms 51-52: Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

Form 67: Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, $10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

Form A: Average Daily Attendance. This form reports school district's ADA and projections for ADA. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

Form ASSET: Schedule of Capital Assets. This form is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year.

Form CEA: CEA Form calculates the current expense formula to minimum classroom compensation. In other words, it compares the total salaries and benefits to the district's overall expenditures. The required percentage for a unified school district is 55 percent. This state form has not been adjusted to compensate for the one-time fund's districts have received over the past several years, which increases the overall spending and skews the percentage. If the percentage is not met the district will need to complete and Application for Exemption from the Required Expenditures for Classroom Teacher's salaries. The form is sent to the local county education office along with proof that its salaries are within range of like districts. SBUSD completed this form in 2015-16; however, the District passed the test for 2016-17.

Form DEBT: Schedule of Long-Term Liabilities. This form is used to report changes in the balances of long-term liabilities for the fiscal year.

Form ESMOE: Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

Form GANN: Gann Form. The Gann Limit was established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111. It is intended to constrain the growth in state and local government spending. This is accomplished by linking year-to-year changes in expenditures to changes in inflation (per capita personal income) and caseloads (ADA). The Gann Limit has become a largely pro formula calculation that no longer constrains governmental expenditures. This is because the limit has grown significantly faster than appropriations subject to the limit. The Education Code requires that all school district boards adopt a resolution on or before September 15.

Form ICR: Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

Form L: Lottery Report. CDE is required by Control Section 24.60 of the Budget Act to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.

Form PCRAF: Program Cost Report Schedule of Allocation Factors. This form is used to distribute or allocate expenditures among program goals in funds 01 and 09. Goals are used to determine the setting for the expense. For example, a teacher in a classroom will have a goal of 1000 and community services would be 8100 the furthest away from the classroom.

Form PCR: Program Cost Report. This form is also based on the goal field and calculates total costs by program. Data pulled into the form is extracted from both the LEA's general ledger data and from Form PCRAF data.

Form SIAA: Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.

Form SEMA: Special Education Maintenance of Effort Actuals. This form compares the prior year to current year expenditures. The current year expenditures must be higher than the prior years, if not, there must be an explanation for the reduction in costs.

Form SEMB: Special Education Maintenance of Effort Budget. This form compares the prior year actuals to current year budgeted expenditures. Similar to SEMA, the current year expenditures must exceed prior years. An explanation will need to be provided as to why expenditures were reduced.

Form TRC: Technical Review Checklist Form. This is an auto check to ensure all basic entries, supplemental forms are completed, and the accounting is correct. If the checklist forms come back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

Form 08 - Student Activities	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF	-	-	-
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	-	4,467,061	4,467,061
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**-**	**4,467,061**	**4,467,061**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	158,471	(158,471)
Books and Supplies	-	1,863,057	(1,863,057)
Services and Other Operating	-	2,397,775	(2,397,775)
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	**-**	**4,419,302**	**(4,419,302)**
Change to Fund Balance	***-***	***47,759***	***47,759***

Form 09 - Charter School	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF	3,112,513	3,215,259	102,746
Federal Revenue	54,903	56,969	2,066
Other State	120,908	267,141	146,233
Other Local	263,005	290,688	27,683
Interfund Transfers-Transfer In	103,887	103,887	-
Total Revenues	**3,655,216**	**3,933,945**	**278,729**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	3,116,968	3,205,884	(88,916)
Books and Supplies	111,712	87,894	23,818
Services and Other Operating	272,592	166,450	106,142
Capital Outlay	-	-	-
Other Outgo	301,103	315,334	(14,231)
Transfers Out	-	-	-
Total Expenditures	**3,802,375**	**3,775,562**	**26,813**
Change to Fund Balance	***(147,159)***	***158,382***	***305,541***

Form 12 - Child Development	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	630,957	454,415	(176,542)
Other State	4,182,224	3,083,350	(1,098,874)
Other Local	-	482,359	482,359
Interfund Transfers-Transfer In	448,860	-	(448,860)
Total Revenues	**5,262,041**	**4,020,124**	**(1,241,917)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	3,705,152	2,569,565	1,135,587
Books and Supplies	228,325	54,249	174,076
Service and Other Operating	882,057	110,620	771,437
Capital Outlay	-	-	-
Other Outgo	229,530	140,575	88,955
Transfers Out		-	-
Total Expenditures	**5,045,064**	**2,875,008**	**2,170,056**
Change to Fund Balance	***216,977***	***1,145,116***	***928,139***

Form 13 - Cafeteria	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	3,658,900	3,675,014	16,114
Other State	3,140,175	3,277,963	137,788
Other Local	469,193	501,218	32,025
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**7,268,268**	**7,454,195**	**185,927**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	6,245,901	5,909,809	336,092
Books and Supplies	1,740,000	1,396,816	343,184
Service and Other Operating	201,360	115,382	85,978
Capital Outlay	-	-	-
Other Outgo	315,234	289,165	26,069
Transfers Out	-	-	-
Total Expenditures	**8,502,495**	**7,711,173**	**791,322**
Change to Fund Balance	***(1,234,227)***	***(256,978)***	***977,249***

Form 17 - Special Reserve non Capital	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	345,000	656,097	311,097
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**345,000**	**656,097**	**311,097**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Total Expenditures	**-**	**-**	**-**
Change to Fund Balance	***345,000***	***656,097***	***311,097***

Form 21 - Building	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,200,000	3,015,180	1,815,180
Other Sources	-	-	-
Total Revenues	**1,200,000**	**3,015,180**	**1,815,180**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	745,949	656,776	89,173
Books and Supplies	149,022	104,958	44,064
Services and Other Operating	676,937	497,851	179,086
Capital Outlay	39,062,740	22,528,878	16,533,862
Other Outgo	-	-	-
Total Expenditures	**40,634,648**	**23,788,464**	**16,846,184**
Change to Fund Balance	**(39,434,648)**	**(20,773,284)**	**18,661,364**

Form 25 - Capital Facilities	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,060,000	1,469,441	409,441
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**1,060,000**	**1,469,441**	**409,441**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	53,513	37,878	15,635
Books and Supplies	835	834	1
Services and Other Operating	225,375	213,636	11,739
Capital Outlay	1,283,460	1,122,018	161,442
Total Expenditures	**1,563,183**	**1,374,367**	**188,816**
Change to Fund Balance	***(503,183)***	***95,074***	***598,257***

Form 35 - County School Facilities	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	418,738	2,360,881	1,942,143
Other Local	2,505,084	678,076	(1,827,008)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**2,923,822**	**3,038,957**	**115,135**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	3,261,187	2,083,406	1,177,781
Total Expenditures	**3,261,187**	**2,083,406**	**1,177,781**
Change to Fund Balance	***(337,365)***	***955,551***	***1,292,916***

Form 40 - Capital Outlay	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	(100,639)	(100,639)
Other Local	465,952	512,944	46,992
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**465,952**	**412,305**	**(53,647)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies		-	-
Service and Other Operating	4,959	2,295	2,664
Capital Outlay	610,105	466,371	143,734
Total Expenditures	**615,064**	**468,666**	**146,398**
Change to Fund Balance	***(149,112)***	***(56,361)***	***92,751***

Form 51/52 - Bond Interest & Redemption	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	59,236	59,086	(150)
Other Local	25,673,318	26,765,198	1,091,880
Other Sources	-	-	-
Total Revenues	**25,732,554**	**26,824,284**	**1,091,730**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	23,392,628	23,282,084	110,544
Total Expenditures	**23,392,628**	**23,282,084**	**110,544**
Change to Fund Balance	***2,339,926***	***3,542,200***	***1,202,274***

Form 67 -Self-Insurance Fund	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	-	14,462	14,462
Other Sources	-	-	-
Total Revenues	**-**	**14,462**	**14,462**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	14	(14)
Books and Supplies		-	
Service and Other Operating	-	-	-
Total Expenditures	**-**	**14**	**(14)**
Change to Fund Balance	**-**	***14,447***	***14,447***

G = General Ledger Data; S = Supplemental Data

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

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

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

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	55.12%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$2,809,212.39
	Adjusted Appropriations Limit	$163,328,327.24
	Appropriations Subject to Limit	$163,328,327.24
	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	5.73%
	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: _____ Date of Meeting: Sep 10, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Danielle Spahn	Kim Hernandez
Name	Name
District Financial Advisor	Asst. Superintendent of Business Services
Title	Title
805-964-4710	805-963-4338
Telephone	Telephone
dspahn@sbceo.org	kthernandez@sbunified.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	167,227,294.30	3,934,495.00	171,161,789.30	172,458,924.00	3,935,763.00	176,394,687.00	3.1%
2) Federal Revenue		8100-8299	10,101.76	18,253,223.25	18,263,325.01	0.00	7,212,880.00	7,212,880.00	-60.5%
3) Other State Revenue		8300-8599	3,998,028.53	21,391,193.20	25,389,221.73	3,810,515.00	18,334,759.00	22,145,274.00	-12.8%
4) Other Local Revenue		8600-8799	6,433,728.35	12,568,416.80	19,002,145.15	4,362,182.00	10,602,879.00	14,965,061.00	-21.2%
5) TOTAL, REVENUES			177,669,152.94	56,147,328.25	233,816,481.19	180,631,621.00	40,086,281.00	220,717,902.00	-5.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,528,181.82	18,691,226.09	91,219,407.91	70,807,387.00	21,455,012.00	92,262,399.00	1.1%
2) Classified Salaries		2000-2999	22,322,266.08	20,181,348.34	42,503,614.42	25,891,273.00	18,047,961.00	43,939,234.00	3.4%
3) Employee Benefits		3000-3999	30,141,881.10	23,165,027.22	53,306,908.32	31,058,011.00	22,801,197.00	53,859,208.00	1.0%
4) Books and Supplies		4000-4999	3,638,924.52	6,415,691.51	10,054,616.03	3,691,001.00	7,386,500.00	11,077,501.00	10.2%
5) Services and Other Operating Expenditures		5000-5999	15,925,552.36	8,751,398.29	24,676,950.65	18,841,667.00	6,306,977.00	25,148,644.00	1.9%
6) Capital Outlay		6000-6999	569,318.66	727,718.32	1,297,036.98	1,448,082.00	199,491.00	1,647,573.00	27.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,678,381.37	1,686,542.38	4,364,923.75	2,535,988.00	2,870,670.00	5,406,658.00	23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,077,513.65)	1,332,440.06	(745,073.59)	(1,770,034.00)	1,232,030.00	(538,004.00)	-27.8%
9) TOTAL, EXPENDITURES			145,726,992.26	80,951,392.21	226,678,384.47	152,503,375.00	80,299,838.00	232,803,213.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,942,160.68	(24,804,063.96)	7,138,096.72	28,128,246.00	(40,213,557.00)	(12,085,311.00)	-269.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	178,523.81	0.00	178,523.81	721,369.00	0.00	721,369.00	304.1%
2) Other Sources/Uses									
a) Sources		8930-8979	484,112.00	0.00	484,112.00	1,253,082.00	0.00	1,253,082.00	158.8%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(27,623,033.88)	27,623,033.88	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,456,675.69)	27,623,033.88	166,358.19	(34,137,246.00)	34,529,729.00	392,483.00	135.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,485,484.99	2,818,969.92	7,304,454.91	(6,009,000.00)	(5,683,828.00)	(11,692,828.00)	-260.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
2) Ending Balance, June 30 (E + F1e)			29,344,575.90	31,803,556.79	61,148,132.69	23,335,575.90	26,119,728.79	49,455,304.69	-19.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	9,296.68	0.00	9,296.68	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	518,772.29	6,155.00	524,927.29	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,797,401.83	31,797,401.83	0.00	26,119,728.83	26,119,728.83	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,054,582.60	0.00	1,054,582.60	567,922.43	0.00	567,922.43	-46.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,761,924.33	0.00	27,761,924.33	22,767,653.47	0.00	22,767,653.47	-18.0%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(.04)	(.04)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,291,302.03	29,205,218.90	57,496,520.93				
1) Fair Value Adjustment to Cash in County Treasury		9111	(731,372.00)	0.00	(731,372.00)				
b) in Banks		9120	(383.75)	8,532.50	8,148.75				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	43,343.19	0.00	43,343.19				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,729,447.05	8,623,085.97	12,352,533.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	315,333.94	0.00	315,333.94				
6) Stores		9320	9,296.68	0.00	9,296.68				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	518,772.29	6,155.00	524,927.29				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,175,739.43	37,842,992.37	70,018,731.80				
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	2,591,719.53	1,837,507.37	4,429,226.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	239,444.00	0.00	239,444.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,201,928.21	4,201,928.21				
6) TOTAL, LIABILITIES			2,831,163.53	6,039,435.58	8,870,599.11				
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)			29,344,575.90	31,803,556.79	61,148,132.69				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,598,389.00	0.00	11,598,389.00	11,443,098.00	0.00	11,443,098.00	-1.3%
Education Protection Account State Aid - Current Year		8012	2,387,140.00	0.00	2,387,140.00	2,314,250.00	0.00	2,314,250.00	-3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	550,345.66	0.00	550,345.66	570,984.00	0.00	570,984.00	3.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	157,777,187.57	0.00	157,777,187.57	163,776,692.00	0.00	163,776,692.00	3.8%
Unsecured Roll Taxes		8042	6,103,098.61	0.00	6,103,098.61	6,287,449.00	0.00	6,287,449.00	3.0%
Prior Years' Taxes		8043	795,217.55	0.00	795,217.55	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	24,430.79	0.00	24,430.79	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,641,142.11	0.00	2,641,142.11	2,764,817.00	0.00	2,764,817.00	4.7%
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			181,876,951.29	0.00	181,876,951.29	187,157,290.00	0.00	187,157,290.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,649,656.99)	0.00	(14,649,656.99)	(14,698,366.00)	0.00	(14,698,366.00)	0.3%
Property Taxes Transfers		8097	0.00	3,934,495.00	3,934,495.00	0.00	3,935,763.00	3,935,763.00	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			167,227,294.30	3,934,495.00	171,161,789.30	172,458,924.00	3,935,763.00	176,394,687.00	3.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,752,783.00	2,752,783.00	0.00	2,535,779.00	2,535,779.00	-7.9%
Special Education Discretionary Grants		8182	0.00	42,009.00	42,009.00	0.00	192,146.00	192,146.00	357.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	10,101.76	0.00	10,101.76	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,367,744.08	2,367,744.08		2,498,159.00	2,498,159.00	5.5%
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		407,647.16	407,647.16		403,662.00	403,662.00	-1.0%
Title III, Immigrant Student Program	4201	8290		18,825.16	18,825.16		39,329.00	39,329.00	108.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		89,125.93	89,125.93		242,140.00	242,140.00	171.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		287,911.38	287,911.38		343,299.00	343,299.00	19.2%
Career and Technical Education	3500-3599	8290		153,707.07	153,707.07		178,560.00	178,560.00	16.2%
All Other Federal Revenue	All Other	8290	0.00	12,133,470.47	12,133,470.47	0.00	779,806.00	779,806.00	-93.6%
TOTAL, FEDERAL REVENUE			10,101.76	18,253,223.25	18,263,325.01	0.00	7,212,880.00	7,212,880.00	-60.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	47,450.00	47,450.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	623,364.00	0.00	623,364.00	641,336.00	0.00	641,336.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	2,573,682.53	1,349,573.97	3,923,256.50	2,105,803.00	856,598.00	2,962,401.00	-24.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,383,214.64	1,383,214.64		1,383,215.00	1,383,215.00	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		801,535.83	801,535.83		940,456.00	940,456.00	17.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		70,776.84	70,776.84		70,905.00	70,905.00	0.2%
All Other State Revenue	All Other	8590	800,982.00	17,738,641.92	18,539,623.92	1,063,376.00	15,083,585.00	16,146,961.00	-12.9%
TOTAL, OTHER STATE REVENUE			3,998,028.53	21,391,193.20	25,389,221.73	3,810,515.00	18,334,759.00	22,145,274.00	-12.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	771,445.64	771,445.64	0.00	500,000.00	500,000.00	-35.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	535,223.44	0.00	535,223.44	416,495.00	0.00	416,495.00	-22.2%
Interest		8660	1,728,251.55	1,716.00	1,729,967.55	1,200,000.00	0.00	1,200,000.00	-30.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,087,315.00	0.00	1,087,315.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	69,429.15	102,075.50	171,504.65	75,000.00	0.00	75,000.00	-56.3%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,013,509.21	2,637,080.66	5,650,589.87	2,670,687.00	573,050.00	3,243,737.00	-42.6%
Tuition		8710	0.00	2,289,271.00	2,289,271.00	0.00	3,026,017.00	3,026,017.00	32.2%
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		6,766,828.00	6,766,828.00		6,503,812.00	6,503,812.00	-3.9%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,433,728.35	12,568,416.80	19,002,145.15	4,362,182.00	10,602,879.00	14,965,061.00	-21.2%
TOTAL, REVENUES			177,669,152.94	56,147,328.25	233,816,481.19	180,631,621.00	40,086,281.00	220,717,902.00	-5.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	56,777,190.82	11,705,374.35	68,482,565.17	56,374,643.00	13,595,724.00	69,970,367.00	2.2%
Certificated Pupil Support Salaries		1200	4,420,320.70	3,747,805.47	8,168,126.17	4,503,310.00	3,945,848.00	8,449,158.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,759,585.52	844,212.86	8,603,798.38	7,413,921.00	704,006.00	8,117,927.00	-5.6%
Other Certificated Salaries		1900	3,571,084.78	2,393,833.41	5,964,918.19	2,515,513.00	3,209,434.00	5,724,947.00	-4.0%
TOTAL, CERTIFICATED SALARIES			72,528,181.82	18,691,226.09	91,219,407.91	70,807,387.00	21,455,012.00	92,262,399.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,762,588.99	8,864,693.32	10,627,282.31	3,220,413.00	9,861,377.00	13,081,790.00	23.1%
Classified Support Salaries		2200	6,437,562.11	4,284,292.87	10,721,854.98	7,744,479.00	2,754,811.00	10,499,290.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,459,352.90	694,667.89	3,154,020.79	2,542,003.00	571,264.00	3,113,267.00	-1.3%
Clerical, Technical and Office Salaries		2400	8,650,242.88	1,479,170.97	10,129,413.85	8,843,845.00	716,387.00	9,560,232.00	-5.6%
Other Classified Salaries		2900	3,012,519.20	4,858,523.29	7,871,042.49	3,540,533.00	4,144,122.00	7,684,655.00	-2.4%
TOTAL, CLASSIFIED SALARIES			22,322,266.08	20,181,348.34	42,503,614.42	25,891,273.00	18,047,961.00	43,939,234.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,734,925.30	11,707,897.84	25,442,823.14	13,115,768.00	12,425,158.00	25,540,926.00	0.4%
PERS		3201-3202	5,217,718.67	4,543,752.82	9,761,471.49	6,463,957.00	4,894,182.00	11,358,139.00	16.4%
OASDI/Medicare/Alternative		3301-3302	2,697,631.88	1,828,820.52	4,526,452.40	2,976,773.00	1,703,475.00	4,680,248.00	3.4%
Health and Welfare Benefits		3401-3402	6,173,145.34	2,347,558.43	8,520,703.77	6,008,692.00	2,851,940.00	8,860,632.00	4.0%
Unemployment Insurance		3501-3502	47,110.43	19,188.17	66,298.60	46,892.00	20,548.00	67,440.00	1.7%
Workers' Compensation		3601-3602	2,180,186.84	897,418.55	3,077,605.39	2,355,385.00	883,842.00	3,239,227.00	5.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	91,162.64	1,820,390.89	1,911,553.53	90,544.00	22,052.00	112,596.00	-94.1%
TOTAL, EMPLOYEE BENEFITS			30,141,881.10	23,165,027.22	53,306,908.32	31,058,011.00	22,801,197.00	53,859,208.00	1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	93,052.04	3,171,970.93	3,265,022.97	514,700.00	878,826.00	1,393,526.00	-57.3%
Books and Other Reference Materials		4200	73,851.08	107,589.90	181,440.98	76,785.00	112,995.00	189,780.00	4.6%
Materials and Supplies		4300	3,033,378.79	1,858,234.70	4,891,613.49	3,025,513.00	5,231,353.00	8,256,866.00	68.8%
Noncapitalized Equipment		4400	410,860.48	1,258,102.93	1,668,963.41	73,003.00	1,138,326.00	1,211,329.00	-27.4%
Food		4700	27,782.13	19,793.05	47,575.18	1,000.00	25,000.00	26,000.00	-45.3%
TOTAL, BOOKS AND SUPPLIES			3,638,924.52	6,415,691.51	10,054,616.03	3,691,001.00	7,386,500.00	11,077,501.00	10.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,296.50	5,296.50	0.00	197,409.00	197,409.00	3,627.2%
Travel and Conferences		5200	417,667.73	313,306.97	730,974.70	260,022.00	315,752.00	575,774.00	-21.2%
Dues and Memberships		5300	115,210.66	4,214.30	119,424.96	69,792.00	3,500.00	73,292.00	-38.6%
Insurance		5400 - 5450	2,086,886.35	0.00	2,086,886.35	2,809,654.00	0.00	2,809,654.00	34.6%
Operations and Housekeeping Services		5500	4,759,952.19	1,604.00	4,761,556.19	4,600,995.00	3,000.00	4,603,995.00	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	525,828.65	176,140.91	701,969.56	587,043.00	71,669.00	658,712.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,233,117.48	8,228,157.89	15,461,275.37	9,637,740.00	5,693,599.00	15,331,339.00	-0.8%
Communications		5900	786,889.30	22,677.72	809,567.02	876,421.00	22,048.00	898,469.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,925,552.36	8,751,398.29	24,676,950.65	18,841,667.00	6,306,977.00	25,148,644.00	1.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,875.00	6,875.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	74,156.03	74,156.03	0.00	84,491.00	84,491.00	13.9%
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	569,318.66	646,687.29	1,216,005.95	1,448,082.00	115,000.00	1,563,082.00	28.5%
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			569,318.66	727,718.32	1,297,036.98	1,448,082.00	199,491.00	1,647,573.00	27.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,943,986.00	1,943,986.00	0.00	2,772,366.00	2,772,366.00	42.6%
Payments to County Offices		7142	14,518.00	(258,977.00)	(244,459.00)	0.00	96,770.00	96,770.00	-139.6%
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	7,225.23	0.00	7,225.23	11,000.00	0.00	11,000.00	52.2%
Other Debt Service - Principal		7439	2,656,638.14	1,533.38	2,658,171.52	2,524,988.00	1,534.00	2,526,522.00	-5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,678,381.37	1,686,542.38	4,364,923.75	2,535,988.00	2,870,670.00	5,406,658.00	23.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,332,440.06)	1,332,440.06	0.00	(1,232,030.00)	1,232,030.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(745,073.59)	0.00	(745,073.59)	(538,004.00)	0.00	(538,004.00)	-27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,077,513.65)	1,332,440.06	(745,073.59)	(1,770,034.00)	1,232,030.00	(538,004.00)	-27.8%
TOTAL, EXPENDITURES			145,726,992.26	80,951,392.21	226,678,384.47	152,503,375.00	80,299,838.00	232,803,213.00	2.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	80,976.00	0.00	80,976.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	536,506.00	0.00	536,506.00	New
Other Authorized Interfund Transfers Out		7619	178,523.81	0.00	178,523.81	103,887.00	0.00	103,887.00	-41.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			178,523.81	0.00	178,523.81	721,369.00	0.00	721,369.00	304.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	484,112.00	0.00	484,112.00	1,253,082.00	0.00	1,253,082.00	158.8%
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			484,112.00	0.00	484,112.00	1,253,082.00	0.00	1,253,082.00	158.8%
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	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
(d) TOTAL, USES			139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,623,033.88)	27,623,033.88	0.00	(34,529,729.00)	34,529,729.00	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			(27,623,033.88)	27,623,033.88	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(27,456,675.69)	27,623,033.88	166,358.19	(34,137,246.00)	34,529,729.00	392,483.00	135.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	167,227,294.30	3,934,495.00	171,161,789.30	172,458,924.00	3,935,763.00	176,394,687.00	3.1%
2) Federal Revenue		8100-8299	10,101.76	18,253,223.25	18,263,325.01	0.00	7,212,880.00	7,212,880.00	-60.5%
3) Other State Revenue		8300-8599	3,998,028.53	21,391,193.20	25,389,221.73	3,810,515.00	18,334,759.00	22,145,274.00	-12.8%
4) Other Local Revenue		8600-8799	6,433,728.35	12,568,416.80	19,002,145.15	4,362,182.00	10,602,879.00	14,965,061.00	-21.2%
5) TOTAL, REVENUES			177,669,152.94	56,147,328.25	233,816,481.19	180,631,621.00	40,086,281.00	220,717,902.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		78,106,121.70	42,784,275.46	120,890,397.16	80,523,982.00	48,780,188.00	129,304,170.00	7.0%
2) Instruction - Related Services	2000-2999		24,954,951.69	7,583,396.27	32,538,347.96	22,892,555.00	5,295,317.00	28,187,872.00	-13.4%
3) Pupil Services	3000-3999		12,566,520.35	14,078,512.57	26,645,032.92	15,580,692.00	12,590,743.00	28,171,435.00	5.7%
4) Ancillary Services	4000-4999		1,565,375.72	399,173.11	1,964,548.83	1,550,773.00	405.00	1,551,178.00	-21.0%
5) Community Services	5000-5999		593,767.95	3,450,349.45	4,044,117.40	558,566.00	3,063,556.00	3,622,122.00	-10.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,624,412.07	2,383,886.58	13,008,298.65	12,321,280.00	1,252,791.00	13,574,071.00	4.3%
8) Plant Services	8000-8999		14,637,461.41	8,585,256.39	23,222,717.80	16,539,539.00	6,446,168.00	22,985,707.00	-1.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,678,381.37	1,686,542.38	4,364,923.75	2,535,988.00	2,870,670.00	5,406,658.00	23.9%
10) TOTAL, EXPENDITURES			145,726,992.26	80,951,392.21	226,678,384.47	152,503,375.00	80,299,838.00	232,803,213.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,942,160.68	(24,804,063.96)	7,138,096.72	28,128,246.00	(40,213,557.00)	(12,085,311.00)	-269.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	178,523.81	0.00	178,523.81	721,369.00	0.00	721,369.00	304.1%
2) Other Sources/Uses									
a) Sources		8930-8979	484,112.00	0.00	484,112.00	1,253,082.00	0.00	1,253,082.00	158.8%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(27,623,033.88)	27,623,033.88	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,456,675.69)	27,623,033.88	166,358.19	(34,137,246.00)	34,529,729.00	392,483.00	135.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,485,484.99	2,818,969.92	7,304,454.91	(6,009,000.00)	(5,683,828.00)	(11,692,828.00)	-260.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,859,090.91	28,984,586.87	53,843,677.78	29,344,575.90	31,803,556.79	61,148,132.69	13.6%
2) Ending Balance, June 30 (E + F1e)			29,344,575.90	31,803,556.79	61,148,132.69	23,335,575.90	26,119,728.79	49,455,304.69	-19.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	9,296.68	0.00	9,296.68	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	518,772.29	6,155.00	524,927.29	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,797,401.83	31,797,401.83	0.00	26,119,728.83	26,119,728.83	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,054,582.60	0.00	1,054,582.60	567,922.43	0.00	567,922.43	-46.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,761,924.33	0.00	27,761,924.33	22,767,653.47	0.00	22,767,653.47	-18.0%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(.04)	(.04)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,067,578.10	2,569,042.10
3306	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	.13	.13
4203	ESSA: Title III, English Learner Student Program	.10	.10
6266	Educator Effectiveness, FY 2021-22	2,480,398.77	1,542,471.77
6300	Lottery: Instructional Materials	675,496.00	719,794.00
6318	Antibias Education Grant	100,000.00	100,000.00
6331	CA Community Schools Partnership Act - Planning Grant	195,091.06	133,994.06
6500	Special Education	4,858.71	4,858.71
6546	Mental Health-Related Services	359,912.11	359,912.11
6547	Special Education Early Intervention Preschool Grant	914,098.00	914,098.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,347,203.00	2,703,477.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,981,829.00	2,463,893.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	977,583.75	977,583.75
7311	Classified School Employee Professional Development Block Grant	52,803.22	18,804.22
7339	Dual Enrollment Opportunities	479,695.49	300,617.49
7399	LCFF Equity Multiplier	448,939.00	448,939.00
7412	A-G Access/Success Grant	277,966.43	67,038.43
7413	A-G Learning Loss Mitigation Grant	19,816.45	19,816.45
7415	Classified School Employee Summer Assistance Program	1.01	1.01
7435	Learning Recovery Emergency Block Grant	6,122,871.36	6,122,871.36
7810	Other Restricted State	87,454.22	40,260.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	700,104.75	1,234,151.75
9010	Other Restricted Local	5,503,701.17	5,378,104.17
Total, Restricted Balance		31,797,401.83	26,119,728.83

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	4,467,060.97	0.00	-100.0%
5) TOTAL, REVENUES			4,467,060.97	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	121,916.52	0.00	-100.0%
2) Classified Salaries		2000-2999	36,554.09	0.00	-100.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,863,056.73	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	2,397,774.72	0.00	-300.0%
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			4,419,302.06	0.00	-700.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,758.91	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)			47,758.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,939,109.09	1,986,868.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,939,109.09	1,986,868.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,939,109.09	1,986,868.00	2.5%
2) Ending Balance, June 30 (E + F1e)			1,986,868.00	1,986,868.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,976,318.00	1,986,868.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,976,318.00		
c) in Revolving Cash Account		9130	10,550.00		
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			1,986,868.00		
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)			1,986,868.00		
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	4,467,060.97	0.00	-100.0%
TOTAL, REVENUES			4,467,060.97	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	121,916.52	0.00	-100.0%
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			121,916.52	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	36,554.09	0.00	-100.0%
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			36,554.09	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,790,168.24	0.00	-100.0%
Noncapitalized Equipment		4400	72,888.49	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,863,056.73	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	8,625.54	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,708.76	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,324,440.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,397,774.72	0.00	-300.0%
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			4,419,302.06	0.00	-700.0%
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	4,467,060.97	0.00	-100.0%
5) TOTAL, REVENUES			4,467,060.97	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		4,419,302.06	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			4,419,302.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,758.91	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)			47,758.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,939,109.09	1,986,868.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,939,109.09	1,986,868.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,939,109.09	1,986,868.00	2.5%
2) Ending Balance, June 30 (E + F1e)			1,986,868.00	1,986,868.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,976,318.00	1,986,868.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,976,318.00	1,986,868.00
Total, Restricted Balance		1,976,318.00	1,986,868.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,215,259.00	3,235,745.00	0.6%
2) Federal Revenue		8100-8299	56,969.00	53,681.00	-5.8%
3) Other State Revenue		8300-8599	267,141.43	115,711.00	-56.7%
4) Other Local Revenue		8600-8799	290,688.11	271,761.00	-6.5%
5) TOTAL, REVENUES			3,830,057.54	3,676,898.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,818,745.19	1,737,615.00	-4.5%
2) Classified Salaries		2000-2999	784,497.09	663,401.00	-15.4%
3) Employee Benefits		3000-3999	602,642.05	592,758.00	-1.6%
4) Books and Supplies		4000-4999	87,893.90	94,116.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	166,450.04	270,955.00	62.8%
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	315,333.94	311,103.00	-1.3%
9) TOTAL, EXPENDITURES			3,775,562.21	3,669,948.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,495.33	6,950.00	-87.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			158,382.33	110,837.00	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,818.20	757,200.53	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,818.20	757,200.53	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,818.20	757,200.53	26.4%
2) Ending Balance, June 30 (E + F1e)			757,200.53	868,037.53	14.6%
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	452,580.12	338,010.12	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	304,620.41	530,027.41	74.0%
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	681,989.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,264.00)		
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	200,213.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	239,444.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,114,383.13		
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	7,839.00		
2) Due to Grantor Governments		9590	2,250.00		
3) Due to Other Funds		9610	315,333.94		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	31,759.66		
6) TOTAL, LIABILITIES			357,182.60		
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)			757,200.53		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	129,605.00	554,997.00	328.2%
Education Protection Account State Aid - Current Year		8012	54,806.00	54,806.00	0.0%
State Aid - Prior Years		8019	1,410.00	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	2,940,791.00	2,537,305.00	-13.7%
Property Taxes Transfers		8097	88,647.00	88,637.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,215,259.00	3,235,745.00	0.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	56,969.00	53,681.00	-5.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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%
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			56,969.00	53,681.00	-5.8%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	5,226.00	5,481.00	4.9%
Lottery - Unrestricted and Instructional Materials		8560	90,200.99	68,233.00	-24.4%
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	171,714.44	41,997.00	-75.5%
TOTAL, OTHER STATE REVENUE			267,141.43	115,711.00	-56.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,322.62	7,900.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,477.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	121,610.49	117,390.00	-3.5%
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	0.00	0.00	0.0%
From JPAs	6500	8793	150,278.00	146,471.00	-2.5%
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			290,688.11	271,761.00	-6.5%
TOTAL, REVENUES			3,830,057.54	3,676,898.00	-4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,522,695.59	1,446,428.00	-5.0%
Certificated Pupil Support Salaries		1200	96,304.20	95,958.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	199,745.40	195,229.00	-2.3%
TOTAL, CERTIFICATED SALARIES			1,818,745.19	1,737,615.00	-4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	454,618.90	384,055.00	-15.5%
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	180,556.88	164,266.00	-9.0%
Other Classified Salaries		2900	149,321.31	115,080.00	-22.9%
TOTAL, CLASSIFIED SALARIES			784,497.09	663,401.00	-15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	332,645.28	314,695.00	-5.4%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,475.80	72,444.00	-17.2%
Health and Welfare Benefits		3401-3402	116,642.93	161,458.00	38.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	1,258.76	1,163.00	-7.6%
Workers' Compensation		3601-3602	59,593.20	42,998.00	-27.8%
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	5,026.08	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			602,642.05	592,758.00	-1.6%
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	87,893.90	94,116.00	7.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,893.90	94,116.00	7.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,758.71	0.00	-100.0%
Dues and Memberships		5300	873.00	1,000.00	14.5%
Insurance		5400-5450	19,825.99	21,000.00	5.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,552.06	53,874.00	8.7%
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	74,600.28	181,081.00	142.7%
Communications		5900	8,840.00	14,000.00	58.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,450.04	270,955.00	62.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	315,333.94	311,103.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			315,333.94	311,103.00	-1.3%
TOTAL, EXPENDITURES			3,775,562.21	3,669,948.00	-2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.0%
INTERFUND TRANSFERS OUT					
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					
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)			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,215,259.00	3,235,745.00	0.6%
2) Federal Revenue		8100-8299	56,969.00	53,681.00	-5.8%
3) Other State Revenue		8300-8599	267,141.43	115,711.00	-56.7%
4) Other Local Revenue		8600-8799	290,688.11	271,761.00	-6.5%
5) TOTAL, REVENUES			3,830,057.54	3,676,898.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,612,019.25	2,422,047.00	-7.3%
2) Instruction - Related Services	2000-2999		485,921.27	477,923.00	-1.6%
3) Pupil Services	3000-3999		145,029.34	164,611.00	13.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		121,610.49	117,390.00	-3.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		315,333.94	311,103.00	-1.3%
8) Plant Services	8000-8999		95,647.92	176,874.00	84.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,775,562.21	3,669,948.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,495.33	6,950.00	-87.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			158,382.33	110,837.00	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,818.20	757,200.53	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,818.20	757,200.53	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,818.20	757,200.53	26.4%
2) Ending Balance, June 30 (E + F1e)			757,200.53	868,037.53	14.6%
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	452,580.12	338,010.12	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	304,620.41	530,027.41	74.0%
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
2600	Expanded Learning Opportunities Program	170,955.06	161,795.06
6230	California Clean Energy Jobs Act	21,791.69	21,791.69
6266	Educator Effectiveness, FY 2021-22	50,609.43	24,966.43
6300	Lottery: Instructional Materials	40,353.60	40,353.60
6546	Mental Health-Related Services	28,721.09	28,721.09
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	103,465.25	23,698.25
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	36,684.00	36,684.00
Total, Restricted Balance		452,580.12	338,010.12

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	454,415.14	630,957.00	38.9%
3) Other State Revenue		8300-8599	3,083,349.92	4,182,224.00	35.6%
4) Other Local Revenue		8600-8799	482,359.16	0.00	-100.0%
5) TOTAL, REVENUES			4,020,124.22	4,813,181.00	19.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,138,961.01	1,467,422.00	28.8%
2) Classified Salaries		2000-2999	766,407.54	848,573.00	10.7%
3) Employee Benefits		3000-3999	664,196.05	885,272.00	33.3%
4) Books and Supplies		4000-4999	54,249.14	226,325.00	317.2%
5) Services and Other Operating Expenditures		5000-5999	110,619.89	979,892.00	785.8%
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	3,292.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,574.83	226,901.00	61.4%
9) TOTAL, EXPENDITURES			2,875,008.46	4,637,677.00	61.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,145,115.76	175,504.00	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	80,976.00	New
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	80,976.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,145,115.76	256,480.00	-77.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,258.38	2,523,374.14	83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,258.38	2,523,374.14	83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,258.38	2,523,374.14	83.1%
2) Ending Balance, June 30 (E + F1e)			2,523,374.14	2,779,854.14	10.2%
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	2,437,243.89	2,693,723.89	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	86,130.25	86,130.25	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,366,984.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,535.00)		
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	154,196.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,473,646.56		
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	168,794.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	781,477.65		
6) TOTAL, LIABILITIES			950,272.42		
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)			2,523,374.14		
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	454,415.14	630,957.00	38.9%
TOTAL, FEDERAL REVENUE			454,415.14	630,957.00	38.9%
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	2,737,289.92	4,077,224.00	49.0%
All Other State Revenue	All Other	8590	346,060.00	105,000.00	-69.7%
TOTAL, OTHER STATE REVENUE			3,083,349.92	4,182,224.00	35.6%
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	92,043.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,471.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	269.10	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	393,517.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			482,359.16	0.00	-100.0%
TOTAL, REVENUES			4,020,124.22	4,813,181.00	19.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	990,650.13	1,105,324.00	11.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	148,310.88	362,098.00	144.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,138,961.01	1,467,422.00	28.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	518,594.40	610,763.00	17.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	38,399.90	53,253.00	38.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	209,413.24	184,557.00	-11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			766,407.54	848,573.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	200,272.94	294,087.00	46.8%
PERS		3201-3202	206,827.31	248,370.00	20.1%
OASDI/Medicare/Alternative		3301-3302	77,135.91	103,423.00	34.1%
Health and Welfare Benefits		3401-3402	135,206.73	181,307.00	34.1%
Unemployment Insurance		3501-3502	897.55	1,289.00	43.6%
Workers' Compensation		3601-3602	42,807.41	54,669.00	27.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,048.20	2,127.00	102.9%
TOTAL, EMPLOYEE BENEFITS			664,196.05	885,272.00	33.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	94.50	7,225.00	7,545.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,125.54	89,325.00	89.5%
Noncapitalized Equipment		4400	814.30	113,615.00	13,852.5%
Food		4700	6,214.80	16,160.00	160.0%
TOTAL, BOOKS AND SUPPLIES			54,249.14	226,325.00	317.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,752.75	26,972.00	1,438.8%
Dues and Memberships		5300	625.00	1,907.00	205.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,148.50	40,763.00	19.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,476.98	12,197.00	172.4%
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	54,342.34	879,982.00	1,519.3%
Communications		5900	15,274.32	18,071.00	18.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,619.89	979,892.00	785.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	709.00	New
Other Debt Service - Principal		7439	0.00	2,583.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,292.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	140,574.83	226,901.00	61.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,574.83	226,901.00	61.4%
TOTAL, EXPENDITURES			2,875,008.46	4,637,677.00	61.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	80,976.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	80,976.00	New

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	80,976.00	New

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	454,415.14	630,957.00	38.9%
3) Other State Revenue		8300-8599	3,083,349.92	4,182,224.00	35.6%
4) Other Local Revenue		8600-8799	482,359.16	0.00	-100.0%
5) TOTAL, REVENUES			4,020,124.22	4,813,181.00	19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,214.80	16,160.00	160.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,678,796.01	4,333,320.00	61.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		140,574.83	226,901.00	61.4%
8) Plant Services	8000-8999		49,422.82	58,004.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,292.00	New
10) TOTAL, EXPENDITURES			2,875,008.46	4,637,677.00	61.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,145,115.76	175,504.00	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	80,976.00	New
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	80,976.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,145,115.76	256,480.00	-77.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,258.38	2,523,374.14	83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,258.38	2,523,374.14	83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,258.38	2,523,374.14	83.1%
2) Ending Balance, June 30 (E + F1e)			2,523,374.14	2,779,854.14	10.2%
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	2,437,243.89	2,693,723.89	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	86,130.25	86,130.25	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	110,294.14	65,405.14
5059	Early Education: ARP California State Preschool Program One-time Stipend	77,400.00	77,400.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	573,235.00	573,235.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	460,185.00	761,554.00
6052	Early Education: Prekindergarten and Family Literacy, Program Support	1.97	1.97
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	98,109.56	98,109.56
6130	Early Education: Center-Based Reserve Account	507,449.30	507,449.30
7810	Other Restricted State	343,560.00	343,560.00
9010	Other Restricted Local	267,008.92	267,008.92
Total, Restricted Balance		2,437,243.89	2,693,723.89

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	3,675,013.56	3,658,900.00	-0.4%
3) Other State Revenue		8300-8599	3,277,963.11	3,140,175.00	-4.2%
4) Other Local Revenue		8600-8799	501,218.11	478,193.00	-4.6%
5) TOTAL, REVENUES			7,454,194.78	7,277,268.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,102,952.58	4,407,802.00	7.4%
3) Employee Benefits		3000-3999	1,806,856.55	1,955,823.00	8.2%
4) Books and Supplies		4000-4999	1,396,816.48	1,713,500.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	115,382.39	178,750.00	54.9%
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	289,164.82	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,711,172.82	8,255,875.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,978.04)	(978,607.00)	280.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	536,506.00	New
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	536,506.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,978.04)	(442,101.00)	72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,708,613.81	1,451,635.77	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,708,613.81	1,451,635.77	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,708,613.81	1,451,635.77	-15.0%
2) Ending Balance, June 30 (E + F1e)			1,451,635.77	1,009,534.77	-30.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,074.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,349,994.15	965,517.15	-28.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,568.32	44,018.32	-28.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.70)	(.70)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	173,587.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,798.00)		
b) in Banks		9120	6,454.33		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	4,636.01		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,276,441.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	40,074.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,495,395.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,759.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,759.74		
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)			1,451,635.77		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,675,013.56	3,658,900.00	-0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,675,013.56	3,658,900.00	-0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,277,963.11	3,140,175.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,277,963.11	3,140,175.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	472,764.72	465,000.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,407.39	13,193.00	26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,046.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			501,218.11	478,193.00	-4.6%
TOTAL, REVENUES			7,454,194.78	7,277,268.00	-2.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,474,480.46	3,726,379.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	314,741.16	350,966.00	11.5%
Clerical, Technical and Office Salaries		2400	313,730.96	330,457.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,102,952.58	4,407,802.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,041,867.80	1,192,310.00	14.4%
OASDI/Medicare/Alternative		3301-3302	302,574.36	337,198.00	11.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	364,904.12	312,743.00	-14.3%
Unemployment Insurance		3501-3502	1,978.22	2,204.00	11.4%
Workers' Compensation		3601-3602	90,596.57	108,688.00	20.0%
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	4,935.48	2,680.00	-45.7%
TOTAL, EMPLOYEE BENEFITS			1,806,856.55	1,955,823.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	201,000.84	268,500.00	33.6%
Noncapitalized Equipment		4400	7,530.76	15,000.00	99.2%
Food		4700	1,188,284.88	1,430,000.00	20.3%
TOTAL, BOOKS AND SUPPLIES			1,396,816.48	1,713,500.00	22.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,285.43	5,500.00	-12.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,879.15	36,000.00	50.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,701.86	65,250.00	77.8%
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	45,722.29	65,500.00	43.3%
Communications		5900	2,793.66	6,500.00	132.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,382.39	178,750.00	54.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	289,164.82	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			289,164.82	0.00	-100.0%
TOTAL, EXPENDITURES			7,711,172.82	8,255,875.00	7.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	536,506.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	536,506.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	536,506.00	New

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	3,675,013.56	3,658,900.00	-0.4%
3) Other State Revenue		8300-8599	3,277,963.11	3,140,175.00	-4.2%
4) Other Local Revenue		8600-8799	501,218.11	478,193.00	-4.6%
5) TOTAL, REVENUES			7,454,194.78	7,277,268.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,398,128.85	8,219,875.00	11.1%
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		289,164.82	0.00	-100.0%
8) Plant Services	8000-8999		23,879.15	36,000.00	50.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,711,172.82	8,255,875.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(256,978.04)	(978,607.00)	280.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	536,506.00	New
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	536,506.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,978.04)	(442,101.00)	72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,708,613.81	1,451,635.77	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,708,613.81	1,451,635.77	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,708,613.81	1,451,635.77	-15.0%
2) Ending Balance, June 30 (E + F1e)			1,451,635.77	1,009,534.77	-30.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,074.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,349,994.15	965,517.15	-28.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,568.32	44,018.32	-28.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.70)	(.70)	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)	1,344,176.07	959,699.07
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2.41	2.41
5330	Child Nutrition: Summer Food Service Program Operations	1.67	1.67
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		1,349,994.15	965,517.15

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	656,096.73	345,000.00	-47.4%
5) TOTAL, REVENUES			656,096.73	345,000.00	-47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			656,096.73	345,000.00	-47.4%
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)			656,096.73	345,000.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,974,130.00	14,630,226.73	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,974,130.00	14,630,226.73	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,974,130.00	14,630,226.73	4.7%
2) Ending Balance, June 30 (E + F1e)			14,630,226.73	14,975,226.73	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	14,630,226.73	14,975,226.73	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,711,426.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(186,027.00)		
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	104,827.25		
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			14,630,226.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,630,226.73		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	363,896.73	345,000.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	292,200.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			656,096.73	345,000.00	-47.4%
TOTAL, REVENUES			656,096.73	345,000.00	-47.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	656,096.73	345,000.00	-47.4%
5) TOTAL, REVENUES			656,096.73	345,000.00	-47.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			656,096.73	345,000.00	-47.4%
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)			656,096.73	345,000.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,974,130.00	14,630,226.73	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,974,130.00	14,630,226.73	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,974,130.00	14,630,226.73	4.7%
2) Ending Balance, June 30 (E + F1e)			14,630,226.73	14,975,226.73	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	14,630,226.73	14,975,226.73	2.4%
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	3,015,180.43	750,000.00	-75.1%
5) TOTAL, REVENUES			3,015,180.43	750,000.00	-75.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	466,058.91	316,984.00	-32.0%
3) Employee Benefits		3000-3999	190,717.48	107,291.00	-43.7%
4) Books and Supplies		4000-4999	104,958.45	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	497,851.00	0.00	-100.0%
6) Capital Outlay		6000-6999	22,528,878.29	22,002,614.00	-2.3%
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			23,788,464.13	22,426,889.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,773,283.70)	(21,676,889.00)	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)			(20,773,283.70)	(21,676,889.00)	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,111,537.38	40,016,306.79	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,111,537.38	40,016,306.79	-34.5%
d) Other Restatements		9795	(321,946.89)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,789,590.49	40,016,306.79	-34.2%
2) Ending Balance, June 30 (E + F1e)			40,016,306.79	18,339,417.79	-54.2%
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	30,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,986,306.79	18,339,417.79	-54.1%
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	43,185,951.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(546,089.00)		
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	329,071.90		
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	30,000.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			42,998,934.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,982,627.32		
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			2,982,627.32		
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)			40,016,306.79		
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	1,317,729.43	750,000.00	-43.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,697,451.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,015,180.43	750,000.00	-75.1%
TOTAL, REVENUES			3,015,180.43	750,000.00	-75.1%
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	318,700.02	212,506.00	-33.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	147,358.89	104,478.00	-29.1%
TOTAL, CLASSIFIED SALARIES			466,058.91	316,984.00	-32.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	123.72	0.00	-100.0%
PERS		3201-3202	118,000.86	65,808.00	-44.2%
OASDI/Medicare/Alternative		3301-3302	34,690.72	18,175.00	-47.6%
Health and Welfare Benefits		3401-3402	27,164.39	17,159.00	-36.8%
Unemployment Insurance		3501-3502	226.84	121.00	-46.7%
Workers' Compensation		3601-3602	10,510.95	6,028.00	-42.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			190,717.48	107,291.00	-43.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,985.44	0.00	-100.0%
Noncapitalized Equipment		4400	98,973.01	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			104,958.45	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	497,851.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,851.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,377,948.38	22,002,614.00	-1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	150,929.91	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,528,878.29	22,002,614.00	-2.3%
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					
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			23,788,464.13	22,426,889.00	-5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	3,015,180.43	750,000.00	-75.1%
5) TOTAL, REVENUES			3,015,180.43	750,000.00	-75.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,788,464.13	22,426,889.00	-5.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,788,464.13	22,426,889.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,773,283.70)	(21,676,889.00)	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)			(20,773,283.70)	(21,676,889.00)	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,111,537.38	40,016,306.79	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,111,537.38	40,016,306.79	-34.5%
d) Other Restatements		9795	(321,946.89)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,789,590.49	40,016,306.79	-34.2%
2) Ending Balance, June 30 (E + F1e)			40,016,306.79	18,339,417.79	-54.2%
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	30,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,986,306.79	18,339,417.79	-54.1%
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	39,986,306.79	18,339,417.79
Total, Restricted Balance		39,986,306.79	18,339,417.79

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,469,441.32	1,030,000.00	-29.9%
5) TOTAL, REVENUES			1,469,441.32	1,030,000.00	-29.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,421.81	25,498.00	-3.5%
3) Employee Benefits		3000-3999	11,456.51	11,447.00	-0.1%
4) Books and Supplies		4000-4999	834.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	213,635.85	0.00	-100.0%
6) Capital Outlay		6000-6999	1,122,018.37	2,391,200.00	113.1%
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			1,374,366.87	2,428,145.00	76.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,074.45	(1,398,145.00)	-1,570.6%
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)			95,074.45	(1,398,145.00)	-1,570.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,555,001.50	3,650,075.95	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,555,001.50	3,650,075.95	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,555,001.50	3,650,075.95	2.7%
2) Ending Balance, June 30 (E + F1e)			3,650,075.95	2,251,930.95	-38.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,647,140.58	2,248,995.58	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,935.37	2,935.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,701,880.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(46,788.00)		
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	24,053.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,679,145.70		
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	29,069.75		
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			29,069.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,650,075.95		
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	86,993.44	50,000.00	-42.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	76,739.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,305,708.88	980,000.00	-24.9%
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			1,469,441.32	1,030,000.00	-29.9%
TOTAL, REVENUES			1,469,441.32	1,030,000.00	-29.9%
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	17,482.09	11,807.00	-32.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	8,939.72	13,691.00	53.1%
TOTAL, CLASSIFIED SALARIES			26,421.81	25,498.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,933.44	6,833.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	1,977.74	1,886.00	-4.6%
Health and Welfare Benefits		3401-3402	1,936.28	2,090.00	7.9%
Unemployment Insurance		3501-3502	12.88	13.00	0.9%
Workers' Compensation		3601-3602	596.17	625.00	4.8%
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			11,456.51	11,447.00	-0.1%
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	834.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			834.33	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	213,635.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,635.85	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,122,018.37	2,391,200.00	113.1%
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			1,122,018.37	2,391,200.00	113.1%
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			1,374,366.87	2,428,145.00	76.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	1,469,441.32	1,030,000.00	-29.9%
5) TOTAL, REVENUES			1,469,441.32	1,030,000.00	-29.9%
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		1,374,366.87	2,428,145.00	76.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,374,366.87	2,428,145.00	76.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			95,074.45	(1,398,145.00)	-1,570.6%
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)			95,074.45	(1,398,145.00)	-1,570.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,555,001.50	3,650,075.95	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,555,001.50	3,650,075.95	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,555,001.50	3,650,075.95	2.7%
2) Ending Balance, June 30 (E + F1e)			3,650,075.95	2,251,930.95	-38.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,647,140.58	2,248,995.58	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,935.37	2,935.37	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	3,647,140.58	2,248,995.58
Total, Restricted Balance		3,647,140.58	2,248,995.58

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	2,360,881.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	678,075.53	240,000.00	-64.6%
5) TOTAL, REVENUES			3,038,956.93	240,000.00	-92.1%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,083,406.00	5,944,411.00	185.3%
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			2,083,406.00	5,944,411.00	185.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			955,550.93	(5,704,411.00)	-697.0%
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)			955,550.93	(5,704,411.00)	-697.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,622,518.96	15,578,069.89	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,622,518.96	15,578,069.89	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,622,518.96	15,578,069.89	6.5%
2) Ending Balance, June 30 (E + F1e)			15,578,069.89	9,873,658.89	-36.6%
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	15,578,069.89	9,873,658.89	-36.6%
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	16,408,942.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(207,492.00)		
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	112,428.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,313,879.49		
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	735,809.60		
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			735,809.60		
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)			15,578,069.89		
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					
School Facilities Apportionments		8545	2,360,881.40	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,360,881.40	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	374,921.53	240,000.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	303,154.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			678,075.53	240,000.00	-64.6%
TOTAL, REVENUES			3,038,956.93	240,000.00	-92.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,083,406.00	5,944,411.00	185.3%
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			2,083,406.00	5,944,411.00	185.3%
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			2,083,406.00	5,944,411.00	185.3%
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	2,360,881.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	678,075.53	240,000.00	-64.6%
5) TOTAL, REVENUES			3,038,956.93	240,000.00	-92.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,083,406.00	5,944,411.00	185.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,083,406.00	5,944,411.00	185.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			955,550.93	(5,704,411.00)	-697.0%
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)			955,550.93	(5,704,411.00)	-697.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,622,518.96	15,578,069.89	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,622,518.96	15,578,069.89	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,622,518.96	15,578,069.89	6.5%
2) Ending Balance, June 30 (E + F1e)			15,578,069.89	9,873,658.89	-36.6%
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	15,578,069.89	9,873,658.89	-36.6%
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
7710	State School Facilities Projects	15,578,069.89	9,873,658.89
Total, Restricted Balance		15,578,069.89	9,873,658.89

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	(100,639.12)	0.00	-100.0%
4) Other Local Revenue		8600-8799	512,943.69	20,000.00	-96.1%
5) TOTAL, REVENUES			412,304.57	20,000.00	-95.1%
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	2,295.00	0.00	-100.0%
6) Capital Outlay		6000-6999	466,370.52	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			468,665.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,360.95)	20,000.00	-135.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,636.81	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,636.81	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,275.86	20,000.00	9.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,753,958.70	1,772,234.56	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,753,958.70	1,772,234.56	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,753,958.70	1,772,234.56	1.0%
2) Ending Balance, June 30 (E + F1e)			1,772,234.56	1,792,234.56	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	285,929.56	305,929.56	7.0%
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	1,486,305.00	1,486,305.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,965,924.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(36,584.00)		
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	63,175.77		
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			2,992,515.99		
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	245,713.30		
2) Due to Grantor Governments		9590	974,568.13		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,220,281.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,772,234.56		
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	(100,639.12)	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(100,639.12)	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,460.91	20,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,035.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	443,447.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			512,943.69	20,000.00	-96.1%
TOTAL, REVENUES			412,304.57	20,000.00	-95.1%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,295.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,295.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	466,370.52	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,370.52	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			468,665.52	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	74,636.81	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			74,636.81	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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)			74,636.81	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(100,639.12)	0.00	-100.0%
4) Other Local Revenue		8600-8799	512,943.69	20,000.00	-96.1%
5) TOTAL, REVENUES			412,304.57	20,000.00	-95.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		468,665.52	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			468,665.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(56,360.95)	20,000.00	-135.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,636.81	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,636.81	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,275.86	20,000.00	9.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,753,958.70	1,772,234.56	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,753,958.70	1,772,234.56	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,753,958.70	1,772,234.56	1.0%
2) Ending Balance, June 30 (E + F1e)			1,772,234.56	1,792,234.56	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	285,929.56	305,929.56	7.0%
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	1,486,305.00	1,486,305.00	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	285,929.56	305,929.56
Total, Restricted Balance		285,929.56	305,929.56

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	58,896.48	59,041.00	0.2%
4) Other Local Revenue		8600-8799	26,432,380.78	24,985,146.00	-5.5%
5) TOTAL, REVENUES			26,491,277.26	25,044,187.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	22,934,840.54	23,044,901.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,934,840.54	23,044,901.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,556,436.72	1,999,286.00	-43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,556,436.72	1,999,286.00	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,018,284.92	41,574,721.64	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,018,284.92	41,574,721.64	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,018,284.92	41,574,721.64	9.4%
2) Ending Balance, June 30 (E + F1e)			41,574,721.64	43,574,007.64	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,574,721.64	43,574,007.64	4.8%
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	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	41,826,606.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(528,901.00)		
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	277,015.65		
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			41,574,721.64		
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)			41,574,721.64		
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	58,896.48	59,041.00	0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			58,896.48	59,041.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	23,414,181.83	23,287,459.00	-0.5%
Unsecured Roll		8612	754,006.22	728,027.00	-3.4%
Prior Years' Taxes		8613	52,617.25	0.00	-100.0%
Supplemental Taxes		8614	619,236.89	661,370.00	6.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	819,701.59	308,290.00	-62.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	772,637.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,432,380.78	24,985,146.00	-5.5%
TOTAL, REVENUES			26,491,277.26	25,044,187.00	-5.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,210,000.00	11,725,000.00	4.6%
Bond Interest and Other Service Charges		7434	11,724,840.54	11,319,901.00	-3.5%
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)			22,934,840.54	23,044,901.00	0.5%
TOTAL, EXPENDITURES			22,934,840.54	23,044,901.00	0.5%
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	58,896.48	59,041.00	0.2%
4) Other Local Revenue		8600-8799	26,432,380.78	24,985,146.00	-5.5%
5) TOTAL, REVENUES			26,491,277.26	25,044,187.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,934,840.54	23,044,901.00	0.5%
10) TOTAL, EXPENDITURES			22,934,840.54	23,044,901.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,556,436.72	1,999,286.00	-43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,556,436.72	1,999,286.00	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,018,284.92	41,574,721.64	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,018,284.92	41,574,721.64	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,018,284.92	41,574,721.64	9.4%
2) Ending Balance, June 30 (E + F1e)			41,574,721.64	43,574,007.64	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,574,721.64	43,574,007.64	4.8%
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	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	41,574,721.64	43,574,007.64
Total, Restricted Balance		41,574,721.64	43,574,007.64

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	189.06	195.00	3.1%
4) Other Local Revenue		8600-8799	332,817.36	326,052.00	-2.0%
5) TOTAL, REVENUES			333,006.42	326,247.00	-2.0%
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	347,243.36	347,727.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			347,243.36	347,727.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,236.94)	(21,480.00)	50.9%
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)			(14,236.94)	(21,480.00)	50.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,065.54	457,828.60	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,065.54	457,828.60	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,065.54	457,828.60	-3.0%
2) Ending Balance, June 30 (E + F1e)			457,828.60	436,348.60	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,828.60	436,348.60	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	460,924.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,828.00)		
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	2,731.97		
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			457,828.60		
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)			457,828.60		
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	189.06	195.00	3.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			189.06	195.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	307,795.69	314,362.00	2.1%
Unsecured Roll		8612	3,886.13	3,580.00	-7.9%
Prior Years' Taxes		8613	821.60	0.00	-100.0%
Supplemental Taxes		8614	2,579.80	4,520.00	75.2%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,395.14	3,590.00	-51.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,339.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			332,817.36	326,052.00	-2.0%
TOTAL, REVENUES			333,006.42	326,247.00	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	294,711.63	305,000.00	3.5%
Bond Interest and Other Service Charges		7434	52,531.73	42,727.00	-18.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			347,243.36	347,727.00	0.1%
TOTAL, EXPENDITURES			347,243.36	347,727.00	0.1%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	189.06	195.00	3.1%
4) Other Local Revenue		8600-8799	332,817.36	326,052.00	-2.0%
5) TOTAL, REVENUES			333,006.42	326,247.00	-2.0%
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	347,243.36	347,727.00	0.1%
10) TOTAL, EXPENDITURES			347,243.36	347,727.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(14,236.94)	(21,480.00)	50.9%
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)			(14,236.94)	(21,480.00)	50.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,065.54	457,828.60	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,065.54	457,828.60	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,065.54	457,828.60	-3.0%
2) Ending Balance, June 30 (E + F1e)			457,828.60	436,348.60	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,828.60	436,348.60	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	457,828.60	436,348.60
Total, Restricted Balance		457,828.60	436,348.60

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	14,461.59	0.00	-100.0%
5) TOTAL, REVENUES			14,461.59	0.00	-100.0%
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	14.35	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,447.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,447.24	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,208.95	164,656.19	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,208.95	164,656.19	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,208.95	164,656.19	9.6%
2) Ending Net Position, June 30 (E + F1e)			164,656.19	164,656.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	164,656.19	164,656.19	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	324,251.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,100.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,985.65		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,310.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
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			324,448.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	159,791.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			159,791.85		
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)			164,656.19		
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	8,020.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,441.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,461.59	0.00	-100.0%
TOTAL, REVENUES			14,461.59	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	14.35	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14.35	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - 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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14.35	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,461.59	0.00	-100.0%
5) TOTAL, REVENUES			14,461.59	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		14.35	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,447.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,447.24	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,208.95	164,656.19	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,208.95	164,656.19	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,208.95	164,656.19	9.6%
2) Ending Net Position, June 30 (E + F1e)			164,656.19	164,656.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	164,656.19	164,656.19	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,260.52	11,254.00	11,932.15	11,169.52	11,169.52	11,569.10
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)	11,260.52	11,254.00	11,932.15	11,169.52	11,169.52	11,569.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	1.01	1.01	1.01	2.15	2.15	2.15
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.01	1.01	1.01	2.15	2.15	2.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,261.53	11,255.01	11,933.16	11,171.67	11,171.67	11,571.25
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
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	274.03	274.01	274.03	275.00	280.00	280.00
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)	274.03	274.01	274.03	275.00	280.00	280.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	274.03	274.01	274.03	275.00	280.00	280.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,504,843.00		13,504,843.00			13,504,843.00
Work in Progress	47,759,295.43	307,614.57	48,066,910.00	27,653,138.00	16,525,993.00	59,194,055.00
Total capital assets not being depreciated	61,264,138.43	307,614.57	61,571,753.00	27,653,138.00	16,525,993.00	72,698,898.00
Capital assets being depreciated:						
Land Improvements	32,700,143.58	.42	32,700,144.00	289,006.00		32,989,150.00
Buildings	394,060,292.36	.64	394,060,293.00	14,883,198.00		408,943,491.00
Equipment	34,028,332.72	.28	34,028,333.00	1,093,697.00		35,122,030.00
Total capital assets being depreciated	460,788,768.66	1.34	460,788,770.00	16,265,901.00	0.00	477,054,671.00
Accumulated Depreciation for:						
Land Improvements	(13,174,453.76)	(.24)	(13,174,454.00)		1,559,828.00	(14,734,282.00)
Buildings	(165,372,306.24)	.24	(165,372,306.00)		12,487,987.00	(177,860,293.00)
Equipment	(19,397,329.68)	(.32)	(19,397,330.00)		2,008,898.00	(21,406,228.00)
Total accumulated depreciation	(197,944,089.68)	(.32)	(197,944,090.00)	0.00	16,056,713.00	(214,000,803.00)
Total capital assets being depreciated, net excluding lease and subscription assets	262,844,678.98	1.02	262,844,680.00	16,265,901.00	16,056,713.00	263,053,868.00
Lease Assets	549,804.00	612,757.00	1,162,561.00			1,162,561.00
Accumulated amortization for lease assets	(108,752.00)	(165,703.00)	(274,455.00)			(274,455.00)
Total lease assets, net	441,052.00	447,054.00	888,106.00	0.00	0.00	888,106.00
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	324,549,869.41	754,669.59	325,304,539.00	43,919,039.00	32,582,706.00	336,640,872.00
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

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	91,219,407.91	301	103,695.40	303	91,115,712.51	305	226,080.76	226,080.76	307	90,889,631.75	309
2000 - Classified Salaries	42,503,614.42	311	2,380,401.85	313	40,123,212.57	315	520,513.78	1,549,704.02	317	38,573,508.55	319
3000 - Employee Benefits	53,306,908.32	321	747,130.67	323	52,559,777.65	325	225,629.00	690,043.65	327	51,869,734.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,054,616.03	331	467,229.10	333	9,587,386.93	335	3,109,892.33	4,269,666.63	337	5,317,720.30	339
5000 - Services. . . & 7300 - Indirect Costs	23,931,877.06	341	518,991.25	343	23,412,885.81	345	5,450,002.40	7,308,523.63	347	16,104,362.18	349
			TOTAL		216,798,975.47	365		TOTAL		202,754,956.78	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	67,887,954.39	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,573,304.27	380
3. STRS	3101 & 3102	20,936,877.33	382
4. PERS	3201 & 3202	2,600,033.02	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,887,369.25	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,018,766.78	385
7. Unemployment Insurance	3501 & 3502	39,694.20	390
8. Workers' Compensation Insurance	3601 & 3602	1,821,737.13	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	992,929.68	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		111,758,666.05	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		111,758,666.05	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		55.12%	
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)	55.12%	
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).	202,754,956.78	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Reductions include expenditures, other than classroom compensation, in resources 3212, 3216, 3219, 5634, 7422, and 7435.

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	311,120,501.00	59,353,902.00	370,474,403.00		12,030,000.00	358,444,403.00	12,030,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,645,449.00	2,497,976.00	6,143,425.00	484,112.00	2,171,692.00	4,455,845.00	2,171,692.00
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	1,030,252.00	227,796.00	1,258,048.00			1,258,048.00	
Compensated Absences Payable	3,334,696.00	(386,903.00)	2,947,793.00		200,000.00	2,747,793.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	319,130,898.00	61,692,771.00	380,823,669.00	484,112.00	14,401,692.00	366,906,089.00	14,201,692.00
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

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	230,771,700.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,365,465.12
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	4,055,754.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,199,254.50
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,665,396.75
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	178,523.81
6. All Other Financing Uses	All	9100	7699	139,230.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,289,271.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,527,431.05
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	256,978.04
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				198,135,782.36

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)	11,529.02
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,185.83

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.)	195,215,060.41	16,975.06
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)	195,215,060.41	16,975.06
B. Required effort (Line A.2 times 90%)	175,693,554.37	15,277.55
C. Current year expenditures (Line I.E and Line II.B)	198,135,782.36	17,185.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
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)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2022-23 Actual**			**2023-24 Actual**	
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	153,418,900.41		153,418,900.41			163,328,327.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,514.58		11,514.58			11,535.56
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2022-23**			**Adjustments to 2023-24**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2023-24 P2 Report**			**2024-25 P2 Estimate**	
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	11,261.53		11,261.53	11,171.67		11,171.67
2. Total Charter Schools ADA (Form A, Line C9)	274.03		274.03	275.00		275.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,535.56			11,446.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2023-24 Actual**			**2024-25 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	550,345.66		550,345.66	570,984.00		570,984.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	157,777,187.57		157,777,187.57	163,776,692.00		163,776,692.00
5. Unsecured Roll Taxes (Object 8042)	6,103,098.61		6,103,098.61	6,287,449.00		6,287,449.00
6. Prior Years' Taxes (Object 8043)	795,217.55		795,217.55	0.00		0.00
7. Supplemental Taxes (Object 8044)	24,430.79		24,430.79	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
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)	3,412,587.75		3,412,587.75	3,264,817.00		3,264,817.00
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)	168,662,867.93	0.00	168,662,867.93	173,899,942.00	0.00	173,899,942.00
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)	168,662,867.93	0.00	168,662,867.93	173,899,942.00	0.00	173,899,942.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,913,718.55			1,939,098.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,858,948.67		6,858,948.67	6,746,312.00		6,746,312.00
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)	6,858,948.67	0.00	8,772,667.22	6,746,312.00	0.00	8,685,410.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,169,940.00		14,169,940.00	14,367,151.00		14,367,151.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,410.00		1,410.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,171,350.00	0.00	14,171,350.00	14,367,151.00	0.00	14,367,151.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	237,646,538.73		237,646,538.73	224,394,800.00		224,394,800.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,836,082.17		2,836,082.17	1,207,900.00		1,207,900.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2023-24 Actual**			**2024-25 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			153,418,900.41			163,328,327.24
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0018			0.9923
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			160,519,114.85			167,937,658.43
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			168,662,867.93			173,899,942.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,384,267.20			1,373,600.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			628,914.14			2,723,126.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,384,267.20			2,723,126.43
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,053,859.33			955,893.94
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			170,716,727.26			174,855,835.94
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)			1,384,267.20			1,767,232.49
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			170,716,727.26			
b. State Subventions (Line D8)			1,384,267.20			
c. Less: Excluded Appropriations (Line C23)			8,772,667.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			163,328,327.24			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			2,809,212.39			
SUMMARY		**2023-24 Actual**			**2024-25 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			163,328,327.24			167,937,658.43
12. Appropriations Subject to the Limit (Line D9d)			163,328,327.24			

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Kim Hernandez	kthernandez@sbunified.org	805-963-4338
Gann Contact Person	Contact Email Address	Contact Phone Number

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) — 8,663,040.25
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) — 181,568,375.17

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.77%

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) — 8,228,418.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,190,855.31

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	81,340.00
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)	1,099,266.77
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)	1,908.00
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)	12,601,788.85
9. Carry-Forward Adjustment (Part IV, Line F)	338,142.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,939,931.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	122,852,507.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,018,972.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,334,314.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,954,134.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,165,727.89
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,211,649.07
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)	453,368.12
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	587,740.97
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)	21,946,158.18
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)	38,092.00
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)	4,419,302.06
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,728,218.83
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,233,723.12
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)	225,943,909.52
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)	5.58%
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)	5.73%

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)	12,601,788.85
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(604,940.24)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.16%) times Part III, Line B19); zero if negative	338,142.88
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.16%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.16%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	338,142.88
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)	338,142.88

Approved indirect cost rate: 5.16%

Highest rate used in any program: 5.16%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,599,475.35	185,732.93	5.16%
01	3010	2,251,563.41	116,180.67	5.16%
01	3182	255,625.39	13,190.27	5.16%
01	3212	1,090,145.25	56,251.49	5.16%
01	3213	5,709,765.84	294,623.92	5.16%
01	3312	204,305.77	4,993.77	2.44%
01	3410	407,604.37	21,032.39	5.16%
01	4035	387,644.69	20,002.47	5.16%
01	4127	18,158.73	936.99	5.16%
01	4201	17,901.45	923.71	5.16%
01	4203	84,752.69	4,373.24	5.16%
01	5634	147,454.75	7,608.67	5.16%
01	6010	1,315,341.98	65,772.66	5.00%
01	6053	46,316.29	2,389.92	5.16%
01	6266	418,350.88	21,586.91	5.16%
01	6331	4,668.07	240.87	5.16%
01	6387	744,942.99	38,439.06	5.16%
01	6388	610,287.75	24,411.51	4.00%
01	6546	813,300.02	41,966.28	5.16%
01	7220	108,152.48	5,580.67	5.16%
01	7370	67,303.95	3,472.89	5.16%
01	7412	501,495.14	25,877.15	5.16%
01	7422	135,937.03	7,014.35	5.16%
01	7435	1,332,636.46	68,764.04	5.16%
01	8150	5,796,824.27	299,116.13	5.16%
01	9010	3,052,143.27	1,957.10	0.06%
12	5025	200,520.39	10,346.85	5.16%
12	6105	2,523,798.14	130,227.98	5.16%
13	5310	5,603,969.39	289,164.82	5.16%

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	1,707,544.94		817,217.56	2,524,762.50
2. State Lottery Revenue	8560	2,632,921.62		1,380,535.87	4,013,457.49
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)		4,340,466.56	0.00	2,197,753.43	6,538,219.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	217,442.47		0.00	217,442.47
2. Classified Salaries	2000-2999	367,961.62		0.00	367,961.62
3. Employee Benefits	3000-3999	159,292.77		0.00	159,292.77
4. Books and Supplies	4000-4999	1,671,292.56		1,481,903.83	3,153,196.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,717,861.23			1,717,861.23
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	5,222.00		0.00	5,222.00
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)		4,139,072.65	0.00	1,481,903.83	5,620,976.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	201,393.91	0.00	715,849.60	917,243.51
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	97,681,896.87	66,133,150.93	163,815,047.80	10,136,772.62		173,951,820.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,186,244.03	189,710.78	5,375,954.81	332,660.72		5,708,615.53
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	38,747,838.83	0.00	38,747,838.83	2,397,692.01		41,145,530.84
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	3,948,048.34	0.00	3,948,048.34	244,302.76		4,192,351.10
8500	Child Care and Development Services	217,679.55	0.00	217,679.55	13,469.87		231,149.42
Other Costs							
----	Food Services					575,390.42	575,390.42
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					85,430.59	85,430.59
----	Other Outgo					4,682,677.56	4,682,677.56
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	628,474.25		628,474.25
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(429,739.65)		(429,739.65)
----	**Total General Fund and Charter Schools Funds Expenditures**	145,781,707.62	66,322,861.71	212,104,569.33	13,323,632.58	5,343,498.57	230,771,700.48

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	95,713,600.86	0.00	0.00	0.00	3,747.18	0.00	1,964,548.83			0.00	0.00	97,681,896.87
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	4,954,629.83	228,046.87	0.00	0.00	3,567.33	0.00	0.00			0.00	0.00	5,186,244.03
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	22,834,185.72	5,251,706.83	0.00	182,780.18	8,086,945.04	2,375,030.82	0.00			17,190.24	0.00	38,747,838.83
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	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		3,948,048.34	0.00	0.00	0.00	3,948,048.34
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		217,679.55	0.00	0.00	0.00	217,679.55
Total Direct Charged Costs		123,502,416.41	5,479,753.70	0.00	182,780.18	8,094,259.55	2,375,030.82	1,964,548.83	4,165,727.89	0.00	17,190.24	0.00	145,781,707.62

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	41,904,047.37	23,215,744.89	1,013,358.67	66,133,150.93
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	189,710.78	0.00	0.00	189,710.78
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		42,093,758.15	23,215,744.89	1,013,358.67	66,322,861.71

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,211,649.07
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	81,340.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,681,786.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,778,596.28
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,753,372.24
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	145,781,707.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	66,322,861.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	212,104,569.33
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,734,433.63
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,422,008.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,156,441.63
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	222,261,010.96
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.19%

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)	575,390.42				575,390.42
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			85,430.59		85,430.59
Other Outgo (Objects 1000 - 7999)				4,682,677.56	4,682,677.56
Total Other Costs	575,390.42	0.00	85,430.59	4,682,677.56	5,343,498.57

		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)		9,931,397.21	2,142,789.41	15,287,548.73	14,732,022.80	23,175,744.89	40,000.00	1,013,358.67
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	51.35	18.94	109.53	85.80	721.00	1.00	534.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	1.00						
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)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		52.35	18.94	109.53	85.80	721.00	1.00	534.00

Current LEA:	42-76786-0000000 Santa Barbara Unified	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

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	0.00	0.00	0.00	(745,073.59)				
Other Sources/Uses Detail					0.00	178,523.81		
Fund Reconciliation							315,333.94	239,444.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	315,333.94	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation							239,444.00	315,333.94
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	140,574.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	289,164.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					74,636.81	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	745,073.59	(745,073.59)	178,523.81	178,523.81	554,777.94	554,777.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,877.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,466,810.39	0.00	504,613.33	0.00	0.00	11,281,731.00		15,253,154.72
2000-2999	Classified Salaries	696,835.75	0.00	0.00	0.00	0.00	7,685,483.92		8,382,319.67
3000-3999	Employee Benefits	1,288,042.41	0.00	144,539.38	0.00	0.00	6,983,652.53		8,416,234.32
4000-4999	Books and Supplies	31,962.25	0.00	0.00	0.00	0.00	267,147.43		299,109.68
5000-5999	Services and Other Operating Expenditures	6,032,922.83	0.00	16,329.56	0.00	0.00	337,964.80		6,387,217.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,803.25		9,803.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,516,573.63	0.00	665,482.27	0.00	0.00	26,565,782.93	0.00	38,747,838.83
7310	Transfers of Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00		41,966.28
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00	41,966.28
	TOTAL COSTS	11,558,539.91	0.00	665,482.27	0.00	0.00	26,565,782.93	0.00	38,789,805.11
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	130,937.55	0.00	0.00	0.00	0.00	5,811,807.55		5,942,745.10
3000-3999	Employee Benefits	87,812.89	0.00	5,189.45	0.00	0.00	2,932,948.45		3,025,950.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,560.00		6,560.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,859.58		4,859.58
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	218,750.44	0.00	5,189.45	0.00	0.00	8,756,175.58	0.00	8,980,115.47
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	218,750.44	0.00	5,189.45	0.00	0.00	8,756,175.58	0.00	8,980,115.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,782,186.79
	TOTAL COSTS								3,197,928.68
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,466,810.39	0.00	504,613.33	0.00	0.00	11,281,731.00		15,253,154.72

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	565,898.20	0.00	0.00	0.00	0.00	1,873,676.37		2,439,574.57
3000-3999	Employee Benefits	1,200,229.52	0.00	139,349.93	0.00	0.00	4,050,704.08		5,390,283.53
4000-4999	Books and Supplies	31,962.25	0.00	0.00	0.00	0.00	260,587.43		292,549.68
5000-5999	Services and Other Operating Expenditures	6,032,922.83	0.00	16,329.56	0.00	0.00	333,105.22		6,382,357.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,803.25		9,803.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,297,823.19	0.00	660,292.82	0.00	0.00	17,809,607.35	0.00	29,767,723.36
7310	Transfers of Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00		41,966.28
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00	41,966.28
	TOTAL BEFORE OBJECT 8980	11,339,789.47	0.00	660,292.82	0.00	0.00	17,809,607.35	0.00	29,809,689.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,782,186.79
	TOTAL COSTS								35,591,876.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,531.96		4,531.96
5000-5999	Services and Other Operating Expenditures	2,415,030.82	0.00	0.00	0.00	0.00	3,423.20		2,418,454.02
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	2,415,030.82	0.00	0.00	0.00	0.00	7,955.16	0.00	2,422,985.98
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	2,415,030.82	0.00	0.00	0.00	0.00	7,955.16	0.00	2,422,985.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,782,186.79
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								14,901,719.74
	TOTAL COSTS								23,106,892.51

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	34,859,657.25	21,445,400.75
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)	34,859,657.25	21,445,400.75

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,837.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	1,837.00

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

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SECTION 3

	Column A	Column B	Column C

SELPA: Santa Barbara County (AR)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	38,789,805.11		
b. Less: Expenditures paid from federal sources	3,197,928.68		
c. Expenditures paid from state and local sources	35,591,876.43	37,344,842.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	35,591,876.43	37,344,842.41	(1,752,965.98)

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

	Actual FY 2023-24	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	38,789,805.11		
b. Less: Expenditures paid from federal sources	3,197,928.68		
c. Expenditures paid from state and local sources	35,591,876.43	37,344,842.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	35,591,876.43	37,344,842.41	
d. Special education unduplicated pupil count	1,877.00	1,826.00	
e. Per capita state and local expenditures (A2c/A2d)	18,962.11	20,451.72	(1,489.61)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year

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

		FY 2023-24	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	23,106,892.51	21,445,400.75	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		21,445,400.75	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,106,892.51	21,445,400.75	1,661,491.76

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

		Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	23,106,892.51	21,445,400.75	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		21,445,400.75	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,106,892.51	21,445,400.75	
	b. Special education unduplicated pupil count	1,877.00	1,837.00	
	c. Per capita local expenditures(B2a/ B2b)	12,310.54	11,674.14	636.40

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

Kim Hernandez	805-963-4338
Contact Name	Telephone Number
Assistant Superintendent of Business Services	kthernandez@sbunified.org
Title	Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,877.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,866,108.00	0.00	430,192.00	0.00	0.00	13,105,611.00		17,401,911.00
2000-2999	Classified Salaries	715,723.00	0.00	0.00	0.00	0.00	10,652,755.00		11,368,478.00
3000-3999	Employee Benefits	1,430,180.00	0.00	127,287.00	0.00	0.00	8,903,116.00		10,460,583.00
4000-4999	Books and Supplies	21,985.00	0.00	0.00	0.00	0.00	312,949.00		334,934.00
5000-5999	Services and Other Operating Expenditures	6,244,120.00	0.00	16,531.00	0.00	0.00	676,541.00		6,937,192.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
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	12,278,116.00	0.00	574,010.00	0.00	0.00	33,665,972.00	0.00	46,518,098.00
7310	Transfers of Indirect Costs	60,574.00	0.00	0.00	0.00	0.00	0.00		60,574.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	60,574.00	0.00	0.00	0.00	0.00	0.00	0.00	60,574.00
	TOTAL COSTS	12,338,690.00	0.00	574,010.00	0.00	0.00	33,665,972.00	0.00	46,578,672.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,866,108.00	0.00	430,192.00	0.00	0.00	13,105,611.00		17,401,911.00
2000-2999	Classified Salaries	715,723.00	0.00	0.00	0.00	0.00	2,383,862.00		3,099,585.00
3000-3999	Employee Benefits	1,430,180.00	0.00	127,287.00	0.00	0.00	5,024,866.00		6,582,333.00
4000-4999	Books and Supplies	21,985.00	0.00	0.00	0.00	0.00	312,949.00		334,934.00
5000-5999	Services and Other Operating Expenditures	6,093,158.00	0.00	16,531.00	0.00	0.00	676,541.00		6,786,230.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
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	12,127,154.00	0.00	574,010.00	0.00	0.00	21,518,829.00	0.00	34,219,993.00
7310	Transfers of Indirect Costs	60,574.00	0.00	0.00	0.00	0.00	0.00		60,574.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	60,574.00	0.00	0.00	0.00	0.00	0.00	0.00	60,574.00
	TOTAL BEFORE OBJECT 8980	12,187,728.00	0.00	574,010.00	0.00	0.00	21,518,829.00	0.00	34,280,567.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,911,096.00
	TOTAL COSTS								44,191,663.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	127,050.00	0.00	0.00	0.00	0.00	10,931.00		137,981.00
3000-3999	Employee Benefits	53,950.00	0.00	0.00	0.00	0.00	4,069.00		58,019.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,325.00		4,325.00
5000-5999	Services and Other Operating Expenditures	3,959,807.00	0.00	0.00	0.00	0.00	19,818.00		3,979,625.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,140,807.00	0.00	0.00	0.00	0.00	39,143.00	0.00	4,179,950.00
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	4,140,807.00	0.00	0.00	0.00	0.00	39,143.00	0.00	4,179,950.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								9,911,096.00
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)								17,978,378.00
	TOTAL COSTS								32,069,424.00

* 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, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,877.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,466,810.39	0.00	504,613.33	0.00	0.00	11,281,731.00	0.00		15,253,154.72
2000-2999	Classified Salaries	696,835.75	0.00	0.00	0.00	0.00	7,685,483.92	0.00		8,382,319.67
3000-3999	Employee Benefits	1,288,042.41	0.00	144,539.38	0.00	0.00	6,983,652.53	0.00		8,416,234.32
4000-4999	Books and Supplies	31,962.25	0.00	0.00	0.00	0.00	267,147.43	0.00		299,109.68
5000-5999	Services and Other Operating Expenditures	6,032,922.83	0.00	16,329.56	0.00	0.00	337,964.80	0.00		6,387,217.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,803.25	0.00		9,803.25
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	11,516,573.63	0.00	665,482.27	0.00	0.00	26,565,782.93	0.00	0.00	38,747,838.83
7310	Transfers of Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00		41,966.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,966.28
	TOTAL COSTS	11,558,539.91	0.00	665,482.27	0.00	0.00	26,565,782.93	0.00	0.00	38,789,805.11
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	130,937.55	0.00	0.00	0.00	0.00	5,811,807.55	0.00		5,942,745.10
3000-3999	Employee Benefits	87,812.89	0.00	5,189.45	0.00	0.00	2,932,948.45	0.00		3,025,950.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,560.00	0.00		6,560.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,859.58	0.00		4,859.58
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	218,750.44	0.00	5,189.45	0.00	0.00	8,756,175.58	0.00	0.00	8,980,115.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	218,750.44	0.00	5,189.45	0.00	0.00	8,756,175.58	0.00	0.00	8,980,115.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									5,782,186.79
	TOTAL COSTS									3,197,928.68

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,466,810.39	0.00	504,613.33	0.00	0.00	11,281,731.00	0.00		15,253,154.72
2000-2999	Classified Salaries	565,898.20	0.00	0.00	0.00	0.00	1,873,676.37	0.00		2,439,574.57
3000-3999	Employee Benefits	1,200,229.52	0.00	139,349.93	0.00	0.00	4,050,704.08	0.00		5,390,283.53
4000-4999	Books and Supplies	31,962.25	0.00	0.00	0.00	0.00	260,587.43	0.00		292,549.68
5000-5999	Services and Other Operating Expenditures	6,032,922.83	0.00	16,329.56	0.00	0.00	333,105.22	0.00		6,382,357.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,803.25	0.00		9,803.25
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	11,297,823.19	0.00	660,292.82	0.00	0.00	17,809,607.35	0.00	0.00	29,767,723.36
7310	Transfers of Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00		41,966.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	41,966.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,966.28
	TOTAL BEFORE OBJECT 8980	11,339,789.47	0.00	660,292.82	0.00	0.00	17,809,607.35	0.00	0.00	29,809,689.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,782,186.79
	TOTAL COSTS									35,591,876.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,531.96	0.00		4,531.96
5000-5999	Services and Other Operating Expenditures	2,415,030.82	0.00	0.00	0.00	0.00	3,423.20	0.00		2,418,454.02
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	2,415,030.82	0.00	0.00	0.00	0.00	7,955.16	0.00	0.00	2,422,985.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,415,030.82	0.00	0.00	0.00	0.00	7,955.16	0.00	0.00	2,422,985.98

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)									5,782,186.79
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,901,719.74
	TOTAL COSTS									23,106,892.51

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

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

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Santa Barbara County (AR)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	46,578,672.00		
b. Less: Expenditures paid from federal sources	2,387,009.00		
c. Expenditures paid from state and local sources	44,191,663.00	37,344,842.41	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,191,663.00	37,344,842.41	6,846,820.59
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

	Budgeted Amounts FY 2024-25	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	46,578,672.00		
b. Less: Expenditures paid from federal sources	2,387,009.00		
c. Expenditures paid from state and local sources	44,191,663.00	37,344,842.41	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,191,663.00	37,344,842.41	
d. Special education unduplicated pupil count	1,877.00	1,826.00	
e. Per capita state and local expenditures (A2c/A2d)	23,543.77	20,451.72	3,092.05
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.			

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B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,069,424.00	23,106,893.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		23,106,893.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,069,424.00	23,106,893.00	8,962,531.00

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 FY 2024-25	Comparison Year FY 203-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	32,069,424.00	23,106,893.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		23,106,893.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,069,424.00	23,106,893.00	
	b. Special education unduplicated pupil count	1,877.00	1,877.00	
	c. Per capita local expenditures (B2a/B2b)	17,085.47	12,310.55	4,774.92

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

Kim Hernandez — Contact Name
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Assistant Superintendent of Business Services — Title
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Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Santa Barbara Unified **Santa Barbara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
09-7420- -0000-0000-8590	7420	($2,250.00)
Explanation: Unspent funds remain for the State to collect. Moved to object 9590.		
09-7420- -0000-0000-9791	7420	$2,250.00
Explanation: Unspent funds remain for the State to collect. Moved to object 9590.		

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-7420- -0000-0000-8590	09	7420	($2,250.00)
Explanation: Unspent funds remain for the State to collect. Moved to object 9590.			
09-7420- -0000-0000-9791	09	7420	$2,250.00
Explanation: Unspent funds remain for the State to collect. Moved to object 9590.			

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420- -0000-0000-8590	7420	8590	($2,250.00)
Explanation: Unspent funds remain for the State to collect. Moving to object 9590.			

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420- -0000-0000-9791	7420	9791	$2,250.00
Explanation: Unspent funds remain for the State to collect. Moved to object 9590.			

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	3010	4400	($13,447.37)
Explanation: During Federal Program Monitoring (FPM), unallowable expenditures in the prior year were identified. The expenditures were moved in the current year creating the negative balance.			
01	4203	4300	($117,372.07)
Explanation: During FPM, unallowable expenditures in the prior year were identified. The expenditures were moved in the current year creating the negative balance.			
01	6500	7142	($258,977.00)
Explanation: Expenditures in the prior year should have been reduced, but were instead increased. The correction was made in the current year, resulting in the negative balance.			
09	7420	8590	($2,250.00)
Explanation: Unspent funds remain for the State to collect. Moving to object 9590.			
40	6230	8590	($100,639.12)
Explanation: Unspent Proposition 39 funds were paid back to the State creating the negative revenue in the current year.			

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
09	7420	($2,250.00)
Explanation: Unspent funds remain for the State to collect. Moving to object 9590.		
40	6230	($26,002.31)
Explanation: Unspent Proposition 39 funds were paid back to the State creating the negative revenue in the current year.		

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Santa Barbara Unified **Santa Barbara County**

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

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