

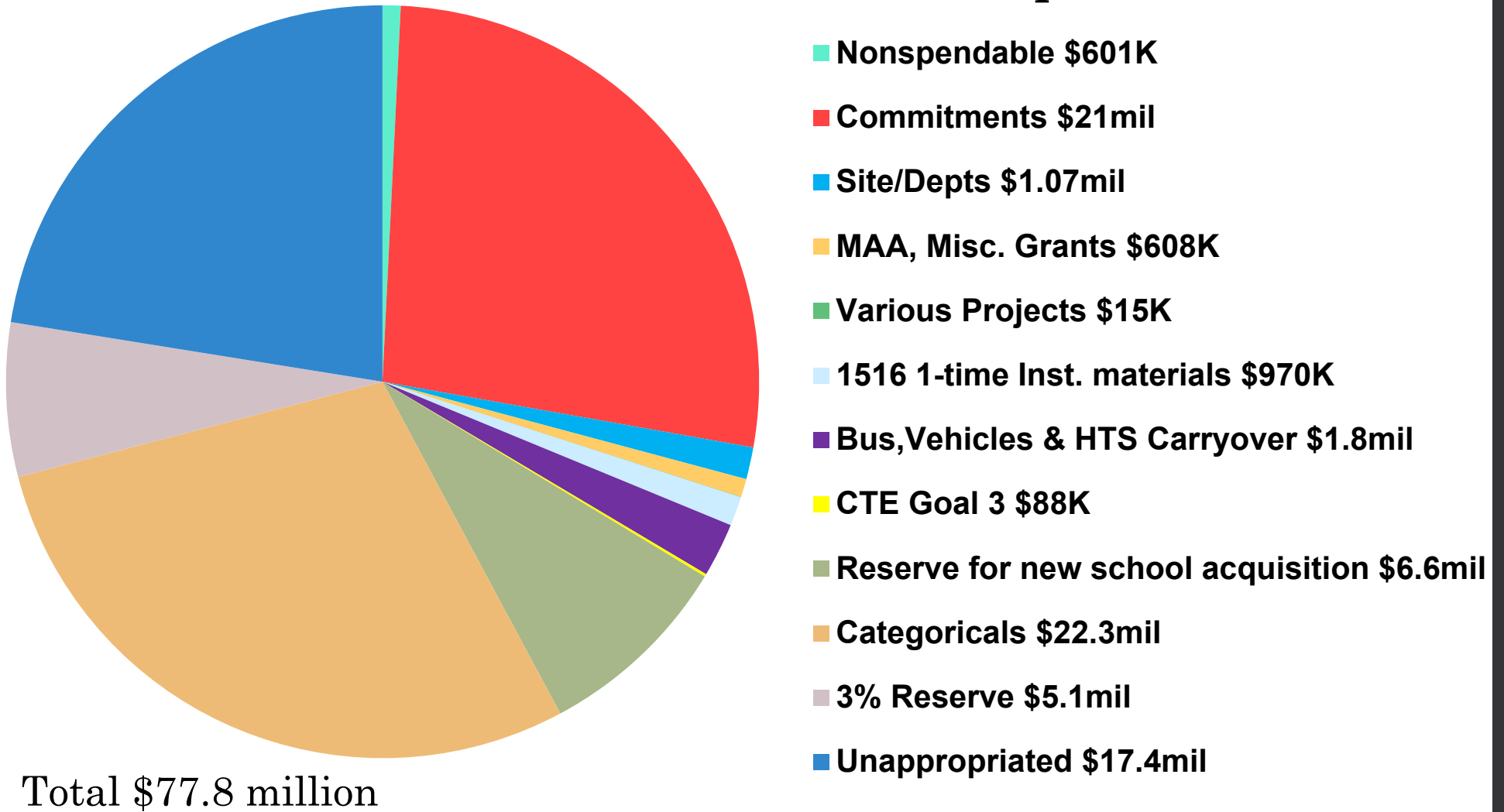
Santa Maria Joint Union High School District

2023-24 General Fund

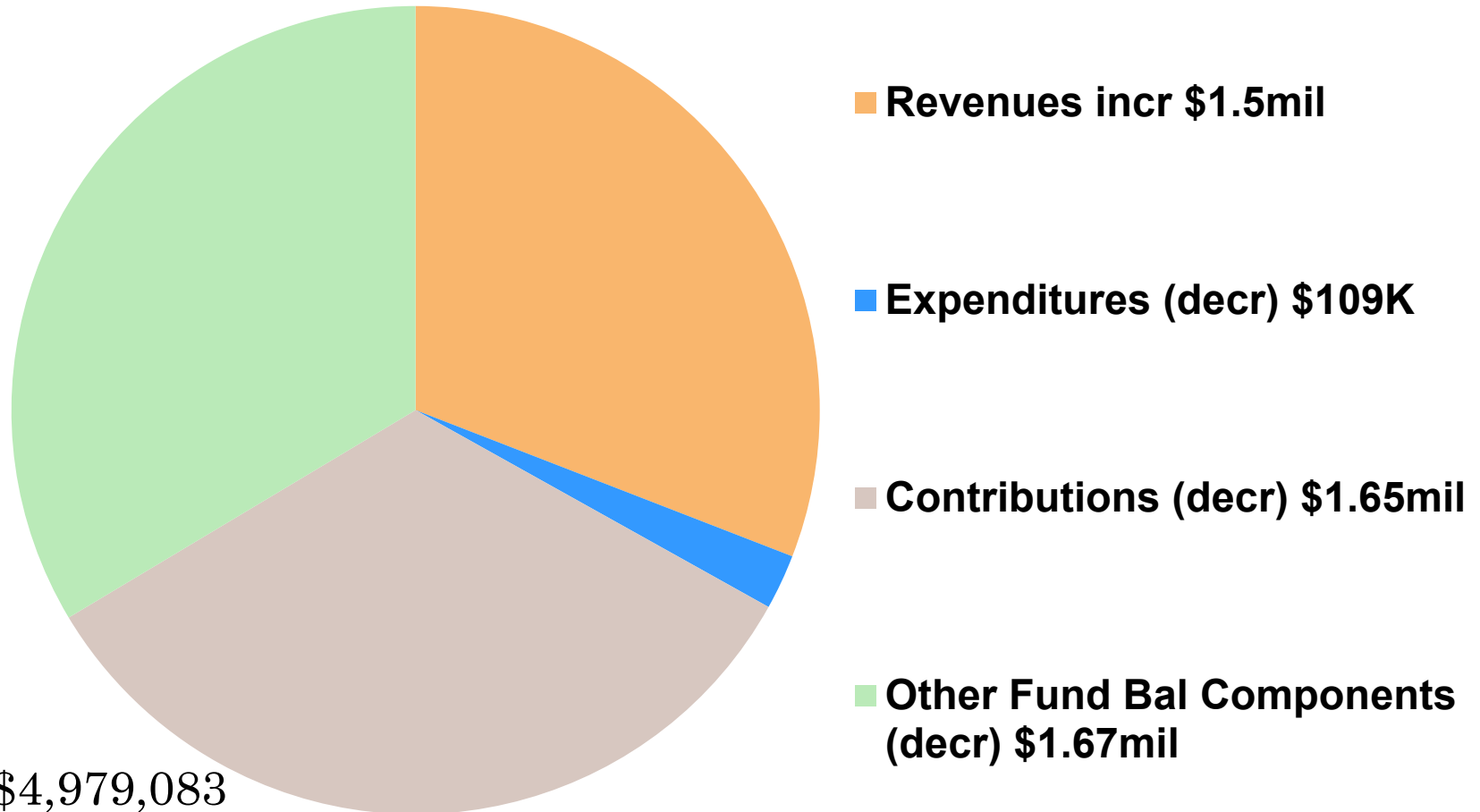
Year-End Report

“Unaudited Actuals”

General Fund Balance Components



General Fund Unappropriated Increase



Total \$4,979,083

Next Steps:

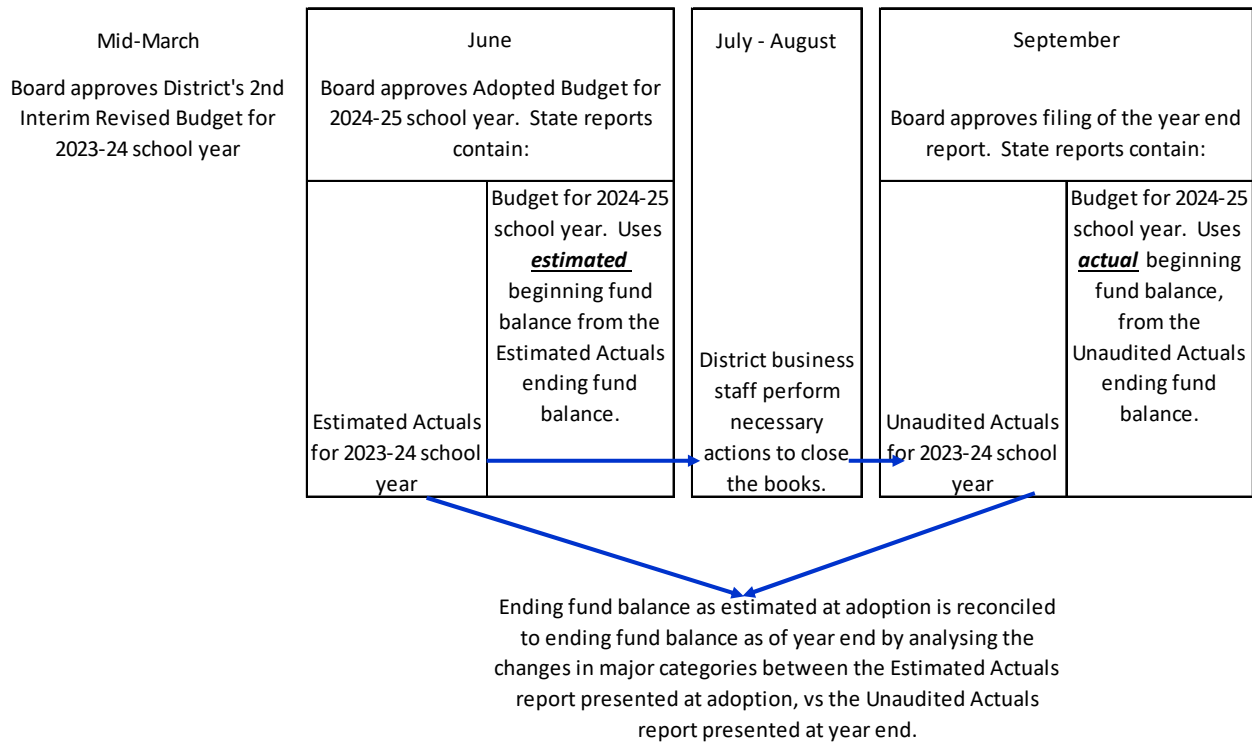
- External Audit
 - Audit Report
-

Thank you

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS
Summary of Changes since Budget Adoption – General Fund**

As the District closes its books for 2023-24 and prepares the required state reporting forms, note that they also contain budget information. The relationship of the year-end report to the District’s Adopted Budget report, and the process used, is illustrated in the graphic below:

The relationship of Estimated Actuals, Adopted Budget, and Unaudited Actuals



Year-end closing is an appropriate time to reflect upon some of the significant financial events of the past year, and to summarize all of the changes that have resulted in closing the year with a total ending fund balance of \$77.8 million. Significant changes in revenues and expenditures which occurred between the time the District presented estimated actuals with the 2024-25 Adopted Budget, and this Unaudited Actuals Year-End report, are discussed on the following pages.

COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table on the following page details the components of the District’s General Fund ending balance for the year ended June 30, 2024:

	23-24 Unaudited Actuals	23-24 Estimated Actuals as of 24-25 Budget Adoption	Difference
ENDING FUND BALANCE	77,836,719	57,466,923	20,369,796
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	15,000	15,000	
Stores	257,432	231,390	
Prepaid Expenses	329,459	278,824	
Subtotal Nonspendable Amounts	601,891	525,214	
Committed			
Certificated Medical Savings		845,398	
Accommodate growth/reduce density	9,420,691	9,420,691	
Alternative ed expansion/Wellness centers	2,500,000	2,500,000	
Textbook adoption-Social Studies, Math, Science	5,000,000	5,000,000	
Student technology refresh	4,112,000	4,112,000	
Subtotal Commitments	21,032,691	21,878,089	
Assignments			
Site/Department carryovers	1,071,994		
Unexpended 15-16 1-Time \$ instructional materials	970,853		
MAA carryover	399,340		
Misc grants and donations	208,947		
LCAP goal 3 - equipment & capital outlay	88,235		
Reserve for new school acquisition costs	6,628,806		
Other unexpended capital outlay			
Bus on order, not received by year-end	257,198		
Transportation HTS	1,379,950		
2024 Ford Super Duty F-250 SRW XL (2), not received by year-end	104,218		
2024 Ford Transit 350, not received by year-end	68,096		
22-446 PVHS Mobile Office Trailer For IT API	768		
24-479 2024 ERHS Pavement Maintenance	3,019		
17-267.1.2 SMHS Morriston St. Bus Drop Off IOR	11,220		
Subtotal Assignments and Carryovers	11,192,642	0	
Categorical programs restricted ending balances			
Educator Effectiveness Grant	572,928	526,535	
Prop 20 Lottery Instructional Materials	1,880,316		
CCSPP - Planning Grant Cohort 2	8,347	7,913	
Arts, Music & Instructional Materials Block Grant	5,423,486	5,623,168	
Arts and Music in Schools (AMS)	1,548,111		
Child Nutrition Food Service Staff Training Funds	31,684		
Child Nutrition Kitchen Infrastructure and Training Funds	651,031		
Classified School Emp Prof Dev Blk Grant	33,344		
LCFF Equity Multiplier	544,492		
A-G Access/Success Grant	627,525	640,263	
A-G Learning Loss Mitigation Grant	551,395	530,095	
Learning Recovery Emergency Block Grant	8,946,942	8,559,602	
Ethnic Studies	236,310		
LEA Medi-Cal Billing Option	692,096	302,012	
Misc locally restricted grants & donations	632,120	320,580	
Subtotal Categorical restricted ending balances	22,380,126	16,510,167	
Reserve for Economic Uncertainties (3% minimum)	5,144,631	6,047,797	
TOTAL DESIGNATIONS AND RESERVATIONS	60,351,980	44,961,267	
ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE	17,484,739	12,505,656	4,979,083

The District's General Fund Ending Balance

The general fund actual ending fund balance, before required deductions and reservations is \$77.8 million. After taking into account the various reservations and designations noted on the previous page, the District's **available** unappropriated ending fund balance is \$17.4 million, an **increase** of \$4,497,083 from what was projected at the time the District adopted its 2024-25 budget. This increase is due primarily to the following major items of change:

REVENUES

➤ LCFF revenue	
• Base grant & property tax adjustments	\$ 53,758
➤ Federal revenue	
• Forest Reserve	697
➤ State revenues	
• Lottery based on 4 th quarter estimate from State Controller's Office (unrestricted)	375,181
➤ Local revenues	
• Interest income	737,145
• Other miscellaneous income (including E-RATE, AHC Concurrent enrollment, misc. donations, facility fees, E-surplus auction)	<u>371,458</u>

TOTAL UNRESTRICTED REVENUE INCREASES **\$ 1,538,239**

All of the revenue items noted above are considered to be one-time in nature.

EXPENDITURES

Expenditure <increases> / decreases consist of the following:

➤ Emergency repairs	100,000
➤ Legal fees	<116,999>
➤ External audit fees	<12,923>
➤ Administrative savings (Supt., business & HR)	124,740
➤ Plant M&O pool	201,334
➤ Decrease in the credit for indirect costs charged to restricted programs (due to expenditure decreases) and cafeteria fund (exclude food costs from the indirect calculation)	<u><186,328></u>

TOTAL UNRESTRICTED EXPENDITURE DECREASES **\$ 109,824**

OTHER SOURCES

Transfers In / Out <increases> / decreases consist of the following:

➤ Transfer In: Year 4 of 6 bus replacement plan from Fund 17	<u>\$ 0</u>
--	-------------

TOTAL OTHER SOURCES DECREASES **\$ 0**

CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer (“contribute”) to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education \$1,322,049, K12 Strong Workforce Program 1,847, and Routine Restricted Maintenance. Maintenance accounts for \$335,237 of the decrease. The balance comes from Special Education programs and is a combination of increased revenues through the SELPA funding model as well as less expenses than were budgeted.

\$ 1,659,133

OTHER FUND BALANCE COMPONENTS

- Non-spendable items (revolving cash, prepaid expenses, stores) increased \$ 76,677
- Commitments
 - Certificated Medical Savings <845,398>
- Decrease in reserve for economic uncertainty (3%) <903,166>

TOTAL OTHER FUND BALANCE COMPONENTS (net decrease which equals an increase in ending fund balance)

\$ <1,671,887>

NET EFFECT ON FUND BALANCE

- Revenue increases 1,538,239
- Expenditure decreases 109,824
- Other Sources 0
- Contribution to restricted programs decrease 1,659,133
- Net increase in other fund balance components 1,671,887

TOTAL CHANGE TO UNAPPROPRIATED UNDESIGNATED FUND BALANCE AFTER ALL OTHER DESIGNATIONS AND ASSIGNMENTS

\$ 4,979,083

CLOSING THOUGHTS

The 2023-24 school year marks the eleventh year of education being distributed through the Local Control Funding Formula (“LCFF”). As of budget adoption for the 2024-25 year, the District projected to decline 251 students from total enrollment in 2023-24 of 8,985 to projected enrollment totaling 8,734 in 2024-25. Funded LCFF ADA is based on the greater of current year, prior year or 3-prior year average whichever is greater, the Districts revenue is based on the 3-prior year average ADA of 8,535.88. Districts with high percentages of economically disadvantaged students, foster youth, and English learners receive increased funding under LCFF to be able to increase or improve services for those student groups. The District’s percentage of enrollment in the targeted student populations in excess of 75% results in supplemental and concentration grant funding of \$35.2 million. These dollars are accounted for in the District’s LCAP plan.

Existing law imposes a 10% cap on the district’s reserves in fiscal years immediately succeeding those in which the State’s rainy day fund balance is at least 3% of TK-12 Prop. 98 funding. Currently, the States Proposition 98 Reserve balance of \$2.6 billion after 2023-24 as a result of the Rainy Day Fund withdraws falls below the 3% threshold, therefore the local reserve cap is not triggered for 2024-25 fiscal year. For the 2023-24 year, the district maintains previously board approved fund commitments totaling \$21,032,690.

The increasing PERS employer contribution rates continues. PERS goes from 26.68% to 27.05% and the STRS rate remained static at 19.10% in 2024-25.

The next stage of budget and financial reporting will be the District’s 1st Interim Revised Budget which will be brought to the Board in December. At that time, all of the carryovers of unexpended funds noted above of \$11.1 million will be included in the Budget.

Concurrent with work on the District’s next revised budget will be a remote/virtual/zoom visit from the auditors to wrap up their work on the District’s 2023-24 financial statements. Their report should be brought to the Board in January.

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	48.45%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$2,466,830.20
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures	MOE Met 0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$76,005,798.89
	Appropriations Subject to Limit	\$76,005,798.89
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.12%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: 9-10-24

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Rebecca Holmes
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District Financial Advisor
Title
805-964-4710
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mcoffin@smjuhsd.org
E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
2) Federal Revenue		8100-8299	696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
3) Other State Revenue		8300-8599	3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
4) Other Local Revenue		8600-8799	5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
5) TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,274,653.25	14,226,333.15	66,500,986.40	52,803,480.68	12,597,499.26	65,400,979.94	-1.7%
2) Classified Salaries		2000-2999	17,911,999.58	8,276,783.04	26,188,782.62	18,836,127.29	9,202,570.99	28,038,698.28	7.1%
3) Employee Benefits		3000-3999	27,818,036.05	14,072,781.62	41,890,817.67	30,244,692.84	14,650,383.58	44,895,076.42	7.2%
4) Books and Supplies		4000-4999	7,756,398.18	3,244,536.36	11,000,934.54	9,137,712.31	1,892,551.98	11,030,264.29	0.3%
5) Services and Other Operating Expenditures		5000-5999	14,608,306.09	7,004,705.48	21,613,011.57	19,740,501.71	5,934,592.49	25,675,094.20	18.8%
6) Capital Outlay		6000-6999	2,502,904.26	491,753.94	2,994,658.20	4,710,867.95	793,551.07	5,504,419.02	83.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,989,398.43)	1,872,383.75	(117,014.68)	(2,159,331.64)	2,003,187.62	(156,144.02)	33.4%
9) TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,404,264.52	(18,775,640.71)	8,628,623.81	13,609,633.59	(28,253,922.03)	(14,644,288.44)	-269.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
b) Transfers Out		7600-7629	8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			4,279,023.06	(4,250,051.50)	28,971.56	(6,259,634.73)	(8,333,353.71)	(14,592,988.44)	-50,470.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
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)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
2) Ending Balance, June 30 (E + F1e)			55,258,668.95	22,578,049.66	77,836,718.61	48,999,034.22	14,244,695.95	63,243,730.17	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	257,432.07	0.00	257,432.07	232,236.07	0.00	232,236.07	-9.8%
Prepaid Items		9713	131,535.26	197,923.75	329,459.01	278,824.34	0.00	278,824.34	-15.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,380,125.91	22,380,125.91	0.00	14,244,695.95	14,244,695.95	-36.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density		0000	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness centers		0000	2,500,000.00		2,500,000.00			0.00	
Student Technology Refresh		0000	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science		0000	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments		9780	11,192,641.63	0.00	11,192,641.63	0.00	0.00	0.00	-100.0%
Site/Department Carryovers		0000	1,071,993.94		1,071,993.94			0.00	
15-16 1-time Instructional Materials Carryover		0000	970,852.73		970,852.73			0.00	
MAA Carryover		0000	399,339.64		399,339.64			0.00	
Misc. Grants & Donations Carryover		0000	208,946.80		208,946.80			0.00	
LCAP goal 3 - equipment & capital outlay		0000	88,234.62		88,234.62			0.00	
Bus on order, not received by year-end		0000	257,197.79		257,197.79			0.00	
2024 Ford Super Duty F-250 SRW XL (2), not received by year-end		0000	104,218.48		104,218.48			0.00	
2024 Ford Transit 350, not received by year-end		0000	68,095.56		68,095.56			0.00	
22-446 PVHS Mobile Office Trailer For IT API		0000	767.50		767.50			0.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
24-479 2024 ERHS Pavement Maintenance	0000	9780	3,018.50		3,018.50			0.00	
17-267.1.2 SMHS Morrison St. Bus Drop Off IOR	0000	9780	11,220.00		11,220.00			0.00	
Transportation HTS	0000	9780	1,379,950.07		1,379,950.07			0.00	
Reserve for new school acquisition costs	0000	9780	6,628,806.00		6,628,806.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,144,630.77	0.00	5,144,630.77	5,567,277.15	0.00	5,567,277.15	8.2%
Unassigned/Unappropriated Amount		9790	17,484,738.65	0.00	17,484,738.65	21,873,006.09	0.00	21,873,006.09	25.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,731,001.23	22,527,166.18	85,258,167.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,078,095.00)	0.00	(1,078,095.00)				
b) in Banks		9120	0.00	242,973.95	242,973.95				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	90,000.00	0.00	90,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,221,263.86	3,048,615.23	4,269,879.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	517,737.02	0.00	517,737.02				
6) Stores		9320	257,432.07	0.00	257,432.07				
7) Prepaid Expenditures		9330	131,535.26	197,923.75	329,459.01				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			63,885,874.44	26,016,679.11	89,902,553.55				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,132,277.75	1,774,135.42	6,906,413.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,494,927.74	18,340.58	3,513,268.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,646,153.45	1,646,153.45				
6) TOTAL, LIABILITIES			8,627,205.49	3,438,629.45	12,065,834.94				
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)			55,258,668.95	22,578,049.66	77,836,718.61				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	76,652,054.00	0.00	76,652,054.00	69,675,023.00	0.00	69,675,023.00	-9.1%
Education Protection Account State Aid - Current Year		8012	15,547,786.00	0.00	15,547,786.00	23,487,123.00	0.00	23,487,123.00	51.1%
State Aid - Prior Years		8019	39,993.00	0.00	39,993.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	129,595.97	0.00	129,595.97	129,598.00	0.00	129,598.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,588,964.22	0.00	37,588,964.22	37,604,752.00	0.00	37,604,752.00	0.0%
Unsecured Roll Taxes		8042	1,410,145.42	0.00	1,410,145.42	1,408,173.00	0.00	1,408,173.00	-0.1%
Prior Years' Taxes		8043	196,645.77	0.00	196,645.77	69,105.00	0.00	69,105.00	-64.9%
Supplemental Taxes		8044	2,135,797.17	0.00	2,135,797.17	2,116,221.00	0.00	2,116,221.00	-0.9%
Education Revenue Augmentation Fund (ERAF)		8045	6,310,922.23	0.00	6,310,922.23	6,242,195.00	0.00	6,242,195.00	-1.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	288,447.06	0.00	288,447.06	288,657.00	0.00	288,657.00	0.1%
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	5,797.12	0.00	5,797.12	7,308.50	0.00	7,308.50	26.1%
Less: Non-LCFF (50%) Adjustment		8089	(2,898.56)	0.00	(2,898.56)	(3,653.50)	0.00	(3,653.50)	26.0%
Subtotal, LCFF Sources			140,303,249.40	0.00	140,303,249.40	141,024,502.00	0.00	141,024,502.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,766,990.00	2,766,990.00	0.00	2,774,326.00	2,774,326.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
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	1,793,146.84	1,793,146.84	0.00	1,680,222.00	1,680,222.00	-6.3%
Special Education Discretionary Grants		8182	0.00	38,500.00	38,500.00	0.00	109,258.00	109,258.00	183.8%
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	696.94	0.00	696.94	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		1,946,857.78	1,946,857.78		2,474,542.00	2,474,542.00	27.1%
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		172,681.19	172,681.19		349,807.00	349,807.00	102.6%
Title III, Immigrant Student Program	4201	8290		29,868.88	29,868.88		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		286,133.03	286,133.03		178,468.00	178,468.00	-37.6%
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		514,551.00	514,551.00		379,062.00	379,062.00	-26.3%
Career and Technical Education	3500-3599	8290		355,105.00	355,105.00		348,472.00	348,472.00	-1.9%
All Other Federal Revenue	All Other	8290	0.00	7,978,948.89	7,978,948.89	0.00	75,000.00	75,000.00	-99.1%
TOTAL, FEDERAL REVENUE			696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	620,210.00	0.00	620,210.00	614,460.50	0.00	614,460.50	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	1,884,848.07	957,973.78	2,842,821.85	1,542,990.43	627,657.12	2,170,647.55	-23.6%
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		0.00	0.00		0.00	0.00	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		1,361,674.38	1,361,674.38		980,465.00	980,465.00	-28.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,329,542.00	8,196,355.90	9,525,897.90	1,495,203.61	6,588,080.84	8,083,284.45	-15.1%
TOTAL, OTHER STATE REVENUE			3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,109,145.04	6,565.87	2,115,710.91	1,000,000.00	0.00	1,000,000.00	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,628,806.00	0.00	1,628,806.00	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	10,504.49	0.00	10,504.49	11,400.00	0.00	11,400.00	8.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,401.20	0.00	43,401.20	40,000.00	0.00	40,000.00	-7.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	2,898.56	0.00	2,898.56	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,495,383.47	115,249.86	1,610,633.33	2,045,128.19	0.00	2,045,128.19	27.0%
Tuition		8710	0.00	1,508,387.00	1,508,387.00	0.00	1,633,023.00	1,633,023.00	8.3%
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		5,533,815.00	5,533,815.00		4,584,549.00	4,584,549.00	-17.2%
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			5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,673,852.58	9,453,130.81	51,126,983.39	41,182,343.87	8,769,731.07	49,952,074.94	-2.3%
Certificated Pupil Support Salaries		1200	3,929,317.51	2,291,157.36	6,220,474.87	4,219,060.90	2,212,221.84	6,431,282.74	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,528,191.33	1,176,125.79	5,704,317.12	5,000,031.13	382,990.56	5,383,021.69	-5.6%
Other Certificated Salaries		1900	2,143,291.83	1,305,919.19	3,449,211.02	2,402,044.78	1,232,555.79	3,634,600.57	5.4%
TOTAL, CERTIFICATED SALARIES			52,274,653.25	14,226,333.15	66,500,986.40	52,803,480.68	12,597,499.26	65,400,979.94	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	934,000.12	4,287,782.15	5,221,782.27	1,044,354.00	5,153,066.51	6,197,420.51	18.7%
Classified Support Salaries		2200	9,822,589.48	2,853,301.50	12,675,890.98	10,510,438.25	3,062,728.86	13,573,167.11	7.1%
Classified Supervisors' and Administrators' Salaries		2300	1,959,738.48	447,758.70	2,407,497.18	1,893,383.94	420,190.38	2,313,574.32	-3.9%
Clerical, Technical and Office Salaries		2400	5,094,044.51	526,142.24	5,620,186.75	5,221,375.32	563,985.24	5,785,360.56	2.9%
Other Classified Salaries		2900	101,626.99	161,798.45	263,425.44	166,575.78	2,600.00	169,175.78	-35.8%
TOTAL, CLASSIFIED SALARIES			17,911,999.58	8,276,783.04	26,188,782.62	18,836,127.29	9,202,570.99	28,038,698.28	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,439,987.40	7,294,330.43	16,734,317.83	9,800,014.08	7,393,190.32	17,193,204.40	2.7%
PERS		3201-3202	4,570,271.53	2,360,315.60	6,930,587.13	5,179,091.14	2,753,814.58	7,932,905.72	14.5%
OASDI/Medicare/Alternative		3301-3302	2,156,092.07	903,182.31	3,059,274.38	2,224,224.52	946,848.27	3,171,072.79	3.7%
Health and Welfare Benefits		3401-3402	9,748,132.16	2,969,561.45	12,717,693.61	10,434,720.41	3,246,367.40	13,681,087.81	7.6%
Unemployment Insurance		3501-3502	36,612.80	10,929.27	47,542.07	34,914.58	10,633.52	45,548.10	-4.2%
Workers' Compensation		3601-3602	781,434.36	251,477.27	1,032,911.63	929,973.72	282,636.67	1,212,610.39	17.4%
OPEB, Allocated		3701-3702	967,952.26	282,985.29	1,250,937.55	768,834.35	16,892.82	785,727.17	-37.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	846,920.00	0.00	846,920.00	New
Other Employee Benefits		3901-3902	117,553.47	0.00	117,553.47	26,000.04	0.00	26,000.04	-77.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EMPLOYEE BENEFITS			27,818,036.05	14,072,781.62	41,890,817.67	30,244,692.84	14,650,383.58	44,895,076.42	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,685.68	913,689.51	917,375.19	0.00	627,657.12	627,657.12	-31.6%
Books and Other Reference Materials		4200	0.00	7,836.67	7,836.67	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	4,255,777.44	1,547,319.90	5,803,097.34	5,652,704.64	1,061,157.44	6,713,862.08	15.7%
Noncapitalized Equipment		4400	3,496,935.06	775,690.28	4,272,625.34	3,485,007.67	203,737.42	3,688,745.09	-13.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,756,398.18	3,244,536.36	11,000,934.54	9,137,712.31	1,892,551.98	11,030,264.29	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,615,817.01	3,715,974.07	6,331,791.08	1,544,000.00	3,240,255.52	4,784,255.52	-24.4%
Travel and Conferences		5200	602,377.89	364,959.43	967,337.32	2,806,300.00	814,214.15	3,620,514.15	274.3%
Dues and Memberships		5300	169,817.94	21,133.00	190,950.94	80,041.00	5,460.00	85,501.00	-55.2%
Insurance	5400 - 5450		1,466,508.68	0.00	1,466,508.68	1,773,869.27	0.00	1,773,869.27	21.0%
Operations and Housekeeping Services		5500	2,681,693.56	0.00	2,681,693.56	3,037,250.00	0.00	3,037,250.00	13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,190,860.80	524,746.15	1,715,606.95	2,393,831.19	525,500.00	2,919,331.19	70.2%
Transfers of Direct Costs		5710	(70,941.13)	70,941.13	0.00	(52,500.00)	52,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(477.68)	0.00	(477.68)	(1,500.00)	0.00	(1,500.00)	214.0%
Professional/Consulting Services and Operating Expenditures		5800	5,595,535.47	2,287,006.06	7,882,541.53	7,752,070.25	1,267,824.12	9,019,894.37	14.4%
Communications		5900	357,113.55	19,945.64	377,059.19	407,140.00	28,838.70	435,978.70	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,608,306.09	7,004,705.48	21,613,011.57	19,740,501.71	5,934,592.49	25,675,094.20	18.8%
CAPITAL OUTLAY									
Land		6100	4,800.00	0.00	4,800.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	36,671.50	13,163.00	49,834.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	229,042.74	71,736.35	300,779.09	228,540.00	0.00	228,540.00	-24.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,844,914.59	294,676.02	2,139,590.61	1,250,000.00	793,551.07	2,043,551.07	-4.5%
Equipment Replacement		6500	387,475.43	112,178.57	499,654.00	3,232,327.95	0.00	3,232,327.95	546.9%
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			2,502,904.26	491,753.94	2,994,658.20	4,710,867.95	793,551.07	5,504,419.02	83.8%
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	2,963.00	0.00	2,963.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,604,858.00	1,604,858.00	0.00	1,663,856.00	1,663,856.00	3.7%
Payments to County Offices		7142	758,916.00	1,307,742.77	2,066,658.77	850,000.00	2,298,661.00	3,148,661.00	52.4%
Payments to JPAs		7143	0.00	150,517.00	150,517.00	0.00	0.00	0.00	-100.0%
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	86,050.00	86,050.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	9,051.76	0.00	9,051.76	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	370,590.91	0.00	370,590.91	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,872,383.75)	1,872,383.75	0.00	(2,003,187.62)	2,003,187.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(117,014.68)	0.00	(117,014.68)	(156,144.02)	0.00	(156,144.02)	33.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,989,398.43)	1,872,383.75	(117,014.68)	(2,159,331.64)	2,003,187.62	(156,144.02)	33.4%
TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	517,615.28	0.00	517,615.28	426,300.00	0.00	426,300.00	-17.6%
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	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	8,723,804.00	0.00	8,723,804.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000.00	393,463.53	394,463.53	0.00	375,000.00	375,000.00	-4.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	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			(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
2) Federal Revenue		8100-8299	696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
3) Other State Revenue		8300-8599	3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
4) Other Local Revenue		8600-8799	5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
5) TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	61,864,850.45	26,601,723.90	88,466,574.35	61,817,566.71	26,656,918.19	88,474,484.90	0.0%
2) Instruction - Related Services		2000-2999	17,087,604.83	6,145,869.00	23,233,473.83	25,885,719.73	4,870,139.66	30,755,859.39	32.4%
3) Pupil Services		3000-3999	15,755,885.67	7,506,681.96	23,262,567.63	16,752,049.35	6,249,962.94	23,002,012.29	-1.1%
4) Ancillary Services		4000-4999	3,960,985.50	353,563.36	4,314,548.86	4,162,861.95	394,213.78	4,557,075.73	5.6%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	7,341,574.82	1,947,626.54	9,289,201.36	7,389,309.13	2,182,776.30	9,572,085.43	3.0%
8) Plant Services		8000-8999	14,871,997.71	6,633,812.58	21,505,810.29	17,306,544.27	6,720,326.12	24,026,870.39	11.7%
9) Other Outgo		9000-9999 Except 7600-7699	1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
10) TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,404,264.52	(18,775,640.71)	8,628,623.81	13,609,633.59	(28,253,922.03)	(14,644,288.44)	-269.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
b) Transfers Out		7600-7629	8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,279,023.06	(4,250,051.50)	28,971.56	(6,259,634.73)	(8,333,353.71)	(14,592,988.44)	-50,470.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
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)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
2) Ending Balance, June 30 (E + F1e)			55,258,668.95	22,578,049.66	77,836,718.61	48,999,034.22	14,244,695.95	63,243,730.17	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	257,432.07	0.00	257,432.07	232,236.07	0.00	232,236.07	-9.8%
Prepaid Items		9713	131,535.26	197,923.75	329,459.01	278,824.34	0.00	278,824.34	-15.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,380,125.91	22,380,125.91	0.00	14,244,695.95	14,244,695.95	-36.4%
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	21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density		0000	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness centers		0000	2,500,000.00		2,500,000.00			0.00	
Student Technology Refresh		0000	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science		0000	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,192,641.63	0.00	11,192,641.63	0.00	0.00	0.00	-100.0%
Site/Department Carryovers		0000	1,071,993.94		1,071,993.94			0.00	
15-16 1-time Instructional Materials Carryover		0000	970,852.73		970,852.73			0.00	
MAA Carryover		0000	399,339.64		399,339.64			0.00	
Misc. Grants & Donations Carryover		0000	208,946.80		208,946.80			0.00	
LCAP goal 3 - equipment & capital outlay		0000	88,234.62		88,234.62			0.00	
Bus on order, not received by year-end		0000	257,197.79		257,197.79			0.00	
2024 Ford Super Duty F-250 SRW XL (2), not received by year-end		0000	104,218.48		104,218.48			0.00	
2024 Ford Transit 350, not received by year-end		0000	68,095.56		68,095.56			0.00	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
22-446 PVHS Mobile Office Trailer For IT API	0000	9780	767.50		767.50			0.00	
24-479 2024 ERHS Pavement Maintenance	0000	9780	3,018.50		3,018.50			0.00	
17-267 1.2 SMHS Morriston St. Bus Drop Off IOR	0000	9780	11,220.00		11,220.00			0.00	
Transportation HTS	0000	9780	1,379,950.07		1,379,950.07			0.00	
Reserve for new school acquisition costs	0000	9780	6,628,806.00		6,628,806.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,144,630.77	0.00	5,144,630.77	5,567,277.15	0.00	5,567,277.15	8.2%
Unassigned/Unappropriated Amount		9790	17,484,738.65	0.00	17,484,738.65	21,873,006.09	0.00	21,873,006.09	25.1%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
6266	Educator Effectiveness, FY 2021-22	572,927.99	407,028.91
6300	Lottery: Instructional Materials	1,880,315.76	2,077,903.51
6331	CA Community Schools Partnership Act - Planning Grant	8,346.86	8,346.86
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,423,486.00	2,223,089.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,548,111.00	1,548,111.00
7029	Child Nutrition: Food Service Staff Training Funds	31,684.36	31,684.36
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	651,030.60	651,030.60
7311	Classified School Employee Professional Development Block Grant	33,344.48	33,344.48
7399	LCFF Equity Multiplier	544,491.52	544,491.52
7412	A-G Access/Success Grant	627,524.51	79,808.71
7413	A-G Learning Loss Mitigation Grant	551,395.02	396,271.88
7435	Learning Recovery Emergency Block Grant	8,946,942.34	4,682,723.14
7810	Other Restricted State	236,310.00	236,310.00
9010	Other Restricted Local	1,324,215.47	1,324,551.47
Total, Restricted Balance		22,380,125.91	14,244,695.95

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
2) Federal Revenue		8100-8299	696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
3) Other State Revenue		8300-8599	3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
4) Other Local Revenue		8600-8799	5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
5) TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,274,653.25	14,226,333.15	66,500,986.40	52,803,480.68	12,597,499.26	65,400,979.94	-1.7%
2) Classified Salaries		2000-2999	17,911,999.58	8,276,783.04	26,188,782.62	18,836,127.29	9,202,570.99	28,038,698.28	7.1%
3) Employee Benefits		3000-3999	27,818,036.05	14,072,781.62	41,890,817.67	30,244,692.84	14,650,383.58	44,895,076.42	7.2%
4) Books and Supplies		4000-4999	7,756,398.18	3,244,536.36	11,000,934.54	9,137,712.31	1,892,551.98	11,030,264.29	0.3%
5) Services and Other Operating Expenditures		5000-5999	14,608,306.09	7,004,705.48	21,613,011.57	19,740,501.71	5,934,592.49	25,675,094.20	18.8%
6) Capital Outlay		6000-6999	2,502,904.26	491,753.94	2,994,658.20	4,710,867.95	793,551.07	5,504,419.02	83.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,989,398.43)	1,872,383.75	(117,014.68)	(2,159,331.64)	2,003,187.62	(156,144.02)	33.4%
9) TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,404,264.52	(18,775,640.71)	8,628,623.81	13,609,633.59	(28,253,922.03)	(14,644,288.44)	-269.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
b) Transfers Out		7600-7629	8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			4,279,023.06	(4,250,051.50)	28,971.56	(6,259,634.73)	(8,333,353.71)	(14,592,988.44)	-50,470.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
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)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
2) Ending Balance, June 30 (E + F1e)			55,258,668.95	22,578,049.66	77,836,718.61	48,999,034.22	14,244,695.95	63,243,730.17	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	257,432.07	0.00	257,432.07	232,236.07	0.00	232,236.07	-9.8%
Prepaid Items		9713	131,535.26	197,923.75	329,459.01	278,824.34	0.00	278,824.34	-15.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,380,125.91	22,380,125.91	0.00	14,244,695.95	14,244,695.95	-36.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density		0000	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness centers		0000	2,500,000.00		2,500,000.00			0.00	
Student Technology Refresh		0000	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science		0000	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments		9780	11,192,641.63	0.00	11,192,641.63	0.00	0.00	0.00	-100.0%
Site/Department Carryovers		0000	1,071,993.94		1,071,993.94			0.00	
15-16 1-time Instructional Materials Carryover		0000	970,852.73		970,852.73			0.00	
MAA Carryover		0000	399,339.64		399,339.64			0.00	
Misc. Grants & Donations Carryover		0000	208,946.80		208,946.80			0.00	
LCAP goal 3 - equipment & capital outlay		0000	88,234.62		88,234.62			0.00	
Bus on order, not received by year-end		0000	257,197.79		257,197.79			0.00	
2024 Ford Super Duty F-250 SRW XL (2), not received by year-end		0000	104,218.48		104,218.48			0.00	
2024 Ford Transit 350, not received by year-end		0000	68,095.56		68,095.56			0.00	
22-446 PVHS Mobile Office Trailer For IT API		0000	767.50		767.50			0.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
24-479 2024 ERHS Pavement Maintenance	0000	9780	3,018.50		3,018.50			0.00	
17-267.1.2 SMHS Morrison St. Bus Drop Off IOR	0000	9780	11,220.00		11,220.00			0.00	
Transportation HTS	0000	9780	1,379,950.07		1,379,950.07			0.00	
Reserve for new school acquisition costs	0000	9780	6,628,806.00		6,628,806.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,144,630.77	0.00	5,144,630.77	5,567,277.15	0.00	5,567,277.15	8.2%
Unassigned/Unappropriated Amount		9790	17,484,738.65	0.00	17,484,738.65	21,873,006.09	0.00	21,873,006.09	25.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,731,001.23	22,527,166.18	85,258,167.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,078,095.00)	0.00	(1,078,095.00)				
b) in Banks		9120	0.00	242,973.95	242,973.95				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	90,000.00	0.00	90,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,221,263.86	3,048,615.23	4,269,879.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	517,737.02	0.00	517,737.02				
6) Stores		9320	257,432.07	0.00	257,432.07				
7) Prepaid Expenditures		9330	131,535.26	197,923.75	329,459.01				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			63,885,874.44	26,016,679.11	89,902,553.55				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,132,277.75	1,774,135.42	6,906,413.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,494,927.74	18,340.58	3,513,268.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,646,153.45	1,646,153.45				
6) TOTAL, LIABILITIES			8,627,205.49	3,438,629.45	12,065,834.94				
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)			55,258,668.95	22,578,049.66	77,836,718.61				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	76,652,054.00	0.00	76,652,054.00	69,675,023.00	0.00	69,675,023.00	-9.1%
Education Protection Account State Aid - Current Year		8012	15,547,786.00	0.00	15,547,786.00	23,487,123.00	0.00	23,487,123.00	51.1%
State Aid - Prior Years		8019	39,993.00	0.00	39,993.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	129,595.97	0.00	129,595.97	129,598.00	0.00	129,598.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,588,964.22	0.00	37,588,964.22	37,604,752.00	0.00	37,604,752.00	0.0%
Unsecured Roll Taxes		8042	1,410,145.42	0.00	1,410,145.42	1,408,173.00	0.00	1,408,173.00	-0.1%
Prior Years' Taxes		8043	196,645.77	0.00	196,645.77	69,105.00	0.00	69,105.00	-64.9%
Supplemental Taxes		8044	2,135,797.17	0.00	2,135,797.17	2,116,221.00	0.00	2,116,221.00	-0.9%
Education Revenue Augmentation Fund (ERAF)		8045	6,310,922.23	0.00	6,310,922.23	6,242,195.00	0.00	6,242,195.00	-1.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	288,447.06	0.00	288,447.06	288,657.00	0.00	288,657.00	0.1%
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	5,797.12	0.00	5,797.12	7,308.50	0.00	7,308.50	26.1%
Less: Non-LCFF (50%) Adjustment		8089	(2,898.56)	0.00	(2,898.56)	(3,653.50)	0.00	(3,653.50)	26.0%
Subtotal, LCFF Sources			140,303,249.40	0.00	140,303,249.40	141,024,502.00	0.00	141,024,502.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,766,990.00	2,766,990.00	0.00	2,774,326.00	2,774,326.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
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	1,793,146.84	1,793,146.84	0.00	1,680,222.00	1,680,222.00	-6.3%
Special Education Discretionary Grants		8182	0.00	38,500.00	38,500.00	0.00	109,258.00	109,258.00	183.8%
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	696.94	0.00	696.94	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		1,946,857.78	1,946,857.78		2,474,542.00	2,474,542.00	27.1%
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		172,681.19	172,681.19		349,807.00	349,807.00	102.6%
Title III, Immigrant Student Program	4201	8290		29,868.88	29,868.88		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		286,133.03	286,133.03		178,468.00	178,468.00	-37.6%
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		514,551.00	514,551.00		379,062.00	379,062.00	-26.3%
Career and Technical Education	3500-3599	8290		355,105.00	355,105.00		348,472.00	348,472.00	-1.9%
All Other Federal Revenue	All Other	8290	0.00	7,978,948.89	7,978,948.89	0.00	75,000.00	75,000.00	-99.1%
TOTAL, FEDERAL REVENUE			696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	620,210.00	0.00	620,210.00	614,460.50	0.00	614,460.50	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	1,884,848.07	957,973.78	2,842,821.85	1,542,990.43	627,657.12	2,170,647.55	-23.6%
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		0.00	0.00		0.00	0.00	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		1,361,674.38	1,361,674.38		980,465.00	980,465.00	-28.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,329,542.00	8,196,355.90	9,525,897.90	1,495,203.61	6,588,080.84	8,083,284.45	-15.1%
TOTAL, OTHER STATE REVENUE			3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,109,145.04	6,565.87	2,115,710.91	1,000,000.00	0.00	1,000,000.00	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,628,806.00	0.00	1,628,806.00	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	10,504.49	0.00	10,504.49	11,400.00	0.00	11,400.00	8.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,401.20	0.00	43,401.20	40,000.00	0.00	40,000.00	-7.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	2,898.56	0.00	2,898.56	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,495,383.47	115,249.86	1,610,633.33	2,045,128.19	0.00	2,045,128.19	27.0%
Tuition		8710	0.00	1,508,387.00	1,508,387.00	0.00	1,633,023.00	1,633,023.00	8.3%
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		5,533,815.00	5,533,815.00		4,584,549.00	4,584,549.00	-17.2%
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			5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,673,852.58	9,453,130.81	51,126,983.39	41,182,343.87	8,769,731.07	49,952,074.94	-2.3%
Certificated Pupil Support Salaries		1200	3,929,317.51	2,291,157.36	6,220,474.87	4,219,060.90	2,212,221.84	6,431,282.74	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,528,191.33	1,176,125.79	5,704,317.12	5,000,031.13	382,990.56	5,383,021.69	-5.6%
Other Certificated Salaries		1900	2,143,291.83	1,305,919.19	3,449,211.02	2,402,044.78	1,232,555.79	3,634,600.57	5.4%
TOTAL, CERTIFICATED SALARIES			52,274,653.25	14,226,333.15	66,500,986.40	52,803,480.68	12,597,499.26	65,400,979.94	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	934,000.12	4,287,782.15	5,221,782.27	1,044,354.00	5,153,066.51	6,197,420.51	18.7%
Classified Support Salaries		2200	9,822,589.48	2,853,301.50	12,675,890.98	10,510,438.25	3,062,728.86	13,573,167.11	7.1%
Classified Supervisors' and Administrators' Salaries		2300	1,959,738.48	447,758.70	2,407,497.18	1,893,383.94	420,190.38	2,313,574.32	-3.9%
Clerical, Technical and Office Salaries		2400	5,094,044.51	526,142.24	5,620,186.75	5,221,375.32	563,985.24	5,785,360.56	2.9%
Other Classified Salaries		2900	101,626.99	161,798.45	263,425.44	166,575.78	2,600.00	169,175.78	-35.8%
TOTAL, CLASSIFIED SALARIES			17,911,999.58	8,276,783.04	26,188,782.62	18,836,127.29	9,202,570.99	28,038,698.28	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,439,987.40	7,294,330.43	16,734,317.83	9,800,014.08	7,393,190.32	17,193,204.40	2.7%
PERS		3201-3202	4,570,271.53	2,360,315.60	6,930,587.13	5,179,091.14	2,753,814.58	7,932,905.72	14.5%
OASDI/Medicare/Alternative		3301-3302	2,156,092.07	903,182.31	3,059,274.38	2,224,224.52	946,848.27	3,171,072.79	3.7%
Health and Welfare Benefits		3401-3402	9,748,132.16	2,969,561.45	12,717,693.61	10,434,720.41	3,246,367.40	13,681,087.81	7.6%
Unemployment Insurance		3501-3502	36,612.80	10,929.27	47,542.07	34,914.58	10,633.52	45,548.10	-4.2%
Workers' Compensation		3601-3602	781,434.36	251,477.27	1,032,911.63	929,973.72	282,636.67	1,212,610.39	17.4%
OPEB, Allocated		3701-3702	967,952.26	282,985.29	1,250,937.55	768,834.35	16,892.82	785,727.17	-37.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	846,920.00	0.00	846,920.00	New
Other Employee Benefits		3901-3902	117,553.47	0.00	117,553.47	26,000.04	0.00	26,000.04	-77.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EMPLOYEE BENEFITS			27,818,036.05	14,072,781.62	41,890,817.67	30,244,692.84	14,650,383.58	44,895,076.42	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,685.68	913,689.51	917,375.19	0.00	627,657.12	627,657.12	-31.6%
Books and Other Reference Materials		4200	0.00	7,836.67	7,836.67	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	4,255,777.44	1,547,319.90	5,803,097.34	5,652,704.64	1,061,157.44	6,713,862.08	15.7%
Noncapitalized Equipment		4400	3,496,935.06	775,690.28	4,272,625.34	3,485,007.67	203,737.42	3,688,745.09	-13.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,756,398.18	3,244,536.36	11,000,934.54	9,137,712.31	1,892,551.98	11,030,264.29	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,615,817.01	3,715,974.07	6,331,791.08	1,544,000.00	3,240,255.52	4,784,255.52	-24.4%
Travel and Conferences		5200	602,377.89	364,959.43	967,337.32	2,806,300.00	814,214.15	3,620,514.15	274.3%
Dues and Memberships		5300	169,817.94	21,133.00	190,950.94	80,041.00	5,460.00	85,501.00	-55.2%
Insurance	5400 - 5450		1,466,508.68	0.00	1,466,508.68	1,773,869.27	0.00	1,773,869.27	21.0%
Operations and Housekeeping Services		5500	2,681,693.56	0.00	2,681,693.56	3,037,250.00	0.00	3,037,250.00	13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,190,860.80	524,746.15	1,715,606.95	2,393,831.19	525,500.00	2,919,331.19	70.2%
Transfers of Direct Costs		5710	(70,941.13)	70,941.13	0.00	(52,500.00)	52,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(477.68)	0.00	(477.68)	(1,500.00)	0.00	(1,500.00)	214.0%
Professional/Consulting Services and Operating Expenditures		5800	5,595,535.47	2,287,006.06	7,882,541.53	7,752,070.25	1,267,824.12	9,019,894.37	14.4%
Communications		5900	357,113.55	19,945.64	377,059.19	407,140.00	28,838.70	435,978.70	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,608,306.09	7,004,705.48	21,613,011.57	19,740,501.71	5,934,592.49	25,675,094.20	18.8%
CAPITAL OUTLAY									
Land		6100	4,800.00	0.00	4,800.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	36,671.50	13,163.00	49,834.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	229,042.74	71,736.35	300,779.09	228,540.00	0.00	228,540.00	-24.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,844,914.59	294,676.02	2,139,590.61	1,250,000.00	793,551.07	2,043,551.07	-4.5%
Equipment Replacement		6500	387,475.43	112,178.57	499,654.00	3,232,327.95	0.00	3,232,327.95	546.9%
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			2,502,904.26	491,753.94	2,994,658.20	4,710,867.95	793,551.07	5,504,419.02	83.8%
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	2,963.00	0.00	2,963.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,604,858.00	1,604,858.00	0.00	1,663,856.00	1,663,856.00	3.7%
Payments to County Offices		7142	758,916.00	1,307,742.77	2,066,658.77	850,000.00	2,298,661.00	3,148,661.00	52.4%
Payments to JPAs		7143	0.00	150,517.00	150,517.00	0.00	0.00	0.00	-100.0%
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	86,050.00	86,050.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	9,051.76	0.00	9,051.76	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	370,590.91	0.00	370,590.91	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,872,383.75)	1,872,383.75	0.00	(2,003,187.62)	2,003,187.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(117,014.68)	0.00	(117,014.68)	(156,144.02)	0.00	(156,144.02)	33.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,989,398.43)	1,872,383.75	(117,014.68)	(2,159,331.64)	2,003,187.62	(156,144.02)	33.4%
TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	517,615.28	0.00	517,615.28	426,300.00	0.00	426,300.00	-17.6%
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	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	8,723,804.00	0.00	8,723,804.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000.00	393,463.53	394,463.53	0.00	375,000.00	375,000.00	-4.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	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			(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	140,303,249.40	2,766,990.00	143,070,239.40	141,024,502.00	2,774,326.00	143,798,828.00	0.5%
2) Federal Revenue		8100-8299	696.94	13,115,792.61	13,116,489.55	0.00	5,594,831.00	5,594,831.00	-57.3%
3) Other State Revenue		8300-8599	3,834,600.07	10,516,004.06	14,350,604.13	3,652,654.54	8,196,202.96	11,848,857.50	-17.4%
4) Other Local Revenue		8600-8799	5,290,138.76	7,164,017.73	12,454,156.49	3,096,528.19	6,217,572.00	9,314,100.19	-25.2%
5) TOTAL, REVENUES			149,428,685.17	33,562,804.40	182,991,489.57	147,773,684.73	22,782,931.96	170,556,616.69	-6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	61,864,850.45	26,601,723.90	88,466,574.35	61,817,566.71	26,656,918.19	88,474,484.90	0.0%
2) Instruction - Related Services		2000-2999	17,087,604.83	6,145,869.00	23,233,473.83	25,885,719.73	4,870,139.66	30,755,859.39	32.4%
3) Pupil Services		3000-3999	15,755,885.67	7,506,681.96	23,262,567.63	16,752,049.35	6,249,962.94	23,002,012.29	-1.1%
4) Ancillary Services		4000-4999	3,960,985.50	353,563.36	4,314,548.86	4,162,861.95	394,213.78	4,557,075.73	5.6%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	7,341,574.82	1,947,626.54	9,289,201.36	7,389,309.13	2,182,776.30	9,572,085.43	3.0%
8) Plant Services		8000-8999	14,871,997.71	6,633,812.58	21,505,810.29	17,306,544.27	6,720,326.12	24,026,870.39	11.7%
9) Other Outgo		9000-9999	1,141,521.67	3,149,167.77	4,290,689.44	850,000.00	3,962,517.00	4,812,517.00	12.2%
10) TOTAL, EXPENDITURES			122,024,420.65	52,338,445.11	174,362,865.76	134,164,051.14	51,036,853.99	185,200,905.13	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,404,264.52	(18,775,640.71)	8,628,623.81	13,609,633.59	(28,253,922.03)	(14,644,288.44)	-269.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	517,615.28	1,000.00	518,615.28	426,300.00	0.00	426,300.00	-17.8%
b) Transfers Out		7600-7629	8,724,804.00	393,463.53	9,118,267.53	0.00	375,000.00	375,000.00	-95.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,918,052.74)	14,918,052.74	0.00	(20,295,568.32)	20,295,568.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,125,241.46)	14,525,589.21	(8,599,652.25)	(19,869,268.32)	19,920,568.32	51,300.00	-100.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,279,023.06	(4,250,051.50)	28,971.56	(6,259,634.73)	(8,333,353.71)	(14,592,988.44)	-50,470.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
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)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,979,645.89	26,828,101.16	77,807,747.05	55,258,668.95	22,578,049.66	77,836,718.61	0.0%
2) Ending Balance, June 30 (E + F1e)			55,258,668.95	22,578,049.66	77,836,718.61	48,999,034.22	14,244,695.95	63,243,730.17	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	257,432.07	0.00	257,432.07	232,236.07	0.00	232,236.07	-9.8%
Prepaid Items		9713	131,535.26	197,923.75	329,459.01	278,824.34	0.00	278,824.34	-15.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,380,125.91	22,380,125.91	0.00	14,244,695.95	14,244,695.95	-36.4%
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	21,032,690.57	0.00	21,032,690.57	21,032,690.57	0.00	21,032,690.57	0.0%
Accommodate growth/reduce density		0000	9,420,690.57		9,420,690.57			0.00	
Alternative ed expansion/Wellness centers		0000	2,500,000.00		2,500,000.00			0.00	
Student Technology Refresh		0000	4,112,000.00		4,112,000.00			0.00	
Textbook adoption-Social Studies, Math, Science		0000	5,000,000.00		5,000,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,192,641.63	0.00	11,192,641.63	0.00	0.00	0.00	-100.0%
Site/Department Carryovers		0000	1,071,993.94		1,071,993.94			0.00	
15-16 1-time Instructional Materials Carryover		0000	970,852.73		970,852.73			0.00	
MAA Carryover		0000	399,339.64		399,339.64			0.00	
Misc. Grants & Donations Carryover		0000	208,946.80		208,946.80			0.00	
LCAP goal 3 - equipment & capital outlay		0000	88,234.62		88,234.62			0.00	
Bus on order, not received by year-end		0000	257,197.79		257,197.79			0.00	
2024 Ford Super Duty F-250 SRW XL (2), not received by year-end		0000	104,218.48		104,218.48			0.00	
2024 Ford Transit 350, not received by year-end		0000	68,095.56		68,095.56			0.00	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
22-446 PVHS Mobile Office Trailer For IT API	0000	9780	767.50		767.50			0.00	
24-479 2024 ERHS Pavement Maintenance	0000	9780	3,018.50		3,018.50			0.00	
17-267 1.2 SMHS Morriston St. Bus Drop Off IOR	0000	9780	11,220.00		11,220.00			0.00	
Transportation HTS	0000	9780	1,379,950.07		1,379,950.07			0.00	
Reserve for new school acquisition costs	0000	9780	6,628,806.00		6,628,806.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,144,630.77	0.00	5,144,630.77	5,567,277.15	0.00	5,567,277.15	8.2%
Unassigned/Unappropriated Amount		9790	17,484,738.65	0.00	17,484,738.65	21,873,006.09	0.00	21,873,006.09	25.1%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
6266	Educator Effectiveness, FY 2021-22	572,927.99	407,028.91
6300	Lottery: Instructional Materials	1,880,315.76	2,077,903.51
6331	CA Community Schools Partnership Act - Planning Grant	8,346.86	8,346.86
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,423,486.00	2,223,089.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,548,111.00	1,548,111.00
7029	Child Nutrition: Food Service Staff Training Funds	31,684.36	31,684.36
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	651,030.60	651,030.60
7311	Classified School Employee Professional Development Block Grant	33,344.48	33,344.48
7399	LCFF Equity Multiplier	544,491.52	544,491.52
7412	A-G Access/Success Grant	627,524.51	79,808.71
7413	A-G Learning Loss Mitigation Grant	551,395.02	396,271.88
7435	Learning Recovery Emergency Block Grant	8,946,942.34	4,682,723.14
7810	Other Restricted State	236,310.00	236,310.00
9010	Other Restricted Local	1,324,215.47	1,324,551.47
Total, Restricted Balance		22,380,125.91	14,244,695.95

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	4,177,850.99	0.00	-100.0%
5) TOTAL, REVENUES			4,177,850.99	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,606,866.51	0.00	-100.0%
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			3,606,866.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			570,984.48	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)			570,984.48	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,722,344.80	2,293,329.28	33.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,722,344.80	2,293,329.28	33.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,722,344.80	2,293,329.28	33.2%
2) Ending Balance, June 30 (E + F1e)			2,293,329.28	2,293,329.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	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	2,292,309.28	2,293,329.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,292,309.28		
c) in Revolving Cash Account		9130	1,020.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,293,329.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,293,329.28		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	4,177,850.99	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, REVENUES			4,177,850.99	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,606,866.51	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,606,866.51	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,606,866.51	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					
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	4,177,850.99	0.00	-100.0%
5) TOTAL, REVENUES			4,177,850.99	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		3,606,866.51	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			3,606,866.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			570,984.48	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)			570,984.48	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,722,344.80	2,293,329.28	33.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,722,344.80	2,293,329.28	33.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,722,344.80	2,293,329.28	33.2%
2) Ending Balance, June 30 (E + F1e)			2,293,329.28	2,293,329.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	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	2,292,309.28	2,293,329.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,292,309.28	2,293,329.28
Total, Restricted Balance		2,292,309.28	2,293,329.28

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	5,732,550.79	5,600,000.00	-2.3%
3) Other State Revenue		8300-8599	2,094,533.95	1,613,000.00	-23.0%
4) Other Local Revenue		8600-8799	240,311.11	95,500.00	-60.3%
5) TOTAL, REVENUES			8,067,395.85	7,308,500.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,497,710.13	1,629,003.50	8.8%
3) Employee Benefits		3000-3999	600,443.22	674,507.60	12.3%
4) Books and Supplies		4000-4999	4,109,510.69	4,801,000.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	58,267.84	151,100.00	159.3%
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	117,014.68	156,144.02	33.4%
9) TOTAL, EXPENDITURES			6,382,946.56	7,411,755.12	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,684,449.29	(103,255.12)	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,684,449.29	(103,255.12)	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,462,346.19	7,146,795.48	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,462,346.19	7,146,795.48	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,462,346.19	7,146,795.48	30.8%
2) Ending Balance, June 30 (E + F1e)			7,146,795.48	7,043,540.36	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	43,036.42	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	7,094,775.14	7,034,556.44	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,983.92	8,983.92	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,387,096.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80,765.00)		
b) in Banks		9120	3,073.18		
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	830,092.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	842.84		
6) Stores		9320	43,036.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,183,376.01		
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	36,458.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	121.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,580.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,146,795.48		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,703,833.91	5,600,000.00	-1.8%
Donated Food Commodities		8221	28,716.88	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,732,550.79	5,600,000.00	-2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,094,533.95	1,613,000.00	-23.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,094,533.95	1,613,000.00	-23.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	19,663.11	9,500.00	-51.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	138,535.73	86,000.00	-37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	69,744.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,368.27	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			240,311.11	95,500.00	-60.3%
TOTAL, REVENUES			8,067,395.85	7,308,500.00	-9.4%
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	1,099,317.85	1,221,378.66	11.1%
Classified Supervisors' and Administrators' Salaries		2300	104,870.23	138,624.84	32.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	293,522.05	269,000.00	-8.4%
TOTAL, CLASSIFIED SALARIES			1,497,710.13	1,629,003.50	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	278,253.01	339,572.63	22.0%
OASDI/Medicare/Alternative		3301-3302	89,844.23	101,256.24	12.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	189,368.97	211,851.24	11.9%
Unemployment Insurance		3501-3502	588.09	661.71	12.5%
Workers' Compensation		3601-3602	16,744.73	21,165.78	26.4%
OPEB, Allocated		3701-3702	25,644.19	0.00	-100.0%
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			600,443.22	674,507.60	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	157,253.77	209,000.00	32.9%
Noncapitalized Equipment		4400	977.16	100,000.00	10,133.7%
Food		4700	3,951,279.76	4,492,000.00	13.7%
TOTAL, BOOKS AND SUPPLIES			4,109,510.69	4,801,000.00	16.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,206.71	6,200.00	181.0%
Dues and Memberships		5300	0.00	3,000.00	New
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	13,542.36	26,700.00	97.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	477.68	1,500.00	214.0%
Professional/Consulting Services and Operating Expenditures		5800	40,198.17	111,200.00	176.6%
Communications		5900	1,842.92	2,500.00	35.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,267.84	151,100.00	159.3%
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	117,014.68	156,144.02	33.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,014.68	156,144.02	33.4%
TOTAL, EXPENDITURES			6,382,946.56	7,411,755.12	16.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,732,550.79	5,600,000.00	-2.3%
3) Other State Revenue		8300-8599	2,094,533.95	1,613,000.00	-23.0%
4) Other Local Revenue		8600-8799	240,311.11	95,500.00	-60.3%
5) TOTAL, REVENUES			8,067,395.85	7,308,500.00	-9.4%
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		6,265,931.88	7,255,611.10	15.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		117,014.68	156,144.02	33.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,382,946.56	7,411,755.12	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,684,449.29	(103,255.12)	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,684,449.29	(103,255.12)	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,462,346.19	7,146,795.48	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,462,346.19	7,146,795.48	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,462,346.19	7,146,795.48	30.8%
2) Ending Balance, June 30 (E + F1e)			7,146,795.48	7,043,540.36	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	43,036.42	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	7,094,775.14	7,034,556.44	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,983.92	8,983.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,904,405.83	5,882,511.33
5330	Child Nutrition: Summer Food Service Program Operations	875,573.76	837,249.56
7033	Child Nutrition: School Food Best Practices Apportionment	314,795.55	314,795.55
Total, Restricted Balance		7,094,775.14	7,034,556.44

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	7,136.01	1,500.00	-79.0%
5) TOTAL, REVENUES			7,136.01	1,500.00	-79.0%
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	108,075.10	276,124.00	155.5%
6) Capital Outlay		6000-6999	399,668.07	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			507,743.17	276,124.00	-45.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,607.16)	(274,624.00)	-45.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	393,463.53	375,000.00	-4.7%
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			393,463.53	375,000.00	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,143.63)	100,376.00	-193.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,014.63	4,871.00	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,014.63	4,871.00	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,014.63	4,871.00	-95.7%
2) Ending Balance, June 30 (E + F1e)			4,871.00	105,247.00	2,060.7%
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	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	4,871.00	105,247.00	2,060.7%
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	81,978.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,037.00)		
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	584.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,463.53		
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			99,988.80		
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	95,117.80		
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			95,117.80		
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)			4,871.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,265.01	1,500.00	-33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,871.00	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			7,136.01	1,500.00	-79.0%
TOTAL, REVENUES			7,136.01	1,500.00	-79.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,117.80	276,124.00	190.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,957.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,075.10	276,124.00	155.5%
CAPITAL OUTLAY					
Land Improvements		6170	399,668.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			399,668.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			507,743.17	276,124.00	-45.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	393,463.53	375,000.00	-4.7%
(a) TOTAL, INTERFUND TRANSFERS IN			393,463.53	375,000.00	-4.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			393,463.53	375,000.00	-4.7%

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	7,136.01	1,500.00	-79.0%
5) TOTAL, REVENUES			7,136.01	1,500.00	-79.0%
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		507,743.17	276,124.00	-45.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			507,743.17	276,124.00	-45.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500,607.16)	(274,624.00)	-45.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	393,463.53	375,000.00	-4.7%
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			393,463.53	375,000.00	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,143.63)	100,376.00	-193.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,014.63	4,871.00	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,014.63	4,871.00	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,014.63	4,871.00	-95.7%
2) Ending Balance, June 30 (E + F1e)			4,871.00	105,247.00	2,060.7%
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	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	4,871.00	105,247.00	2,060.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,975.41	50,000.00	-59.7%
5) TOTAL, REVENUES			123,975.41	50,000.00	-59.7%
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)			123,975.41	50,000.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	517,615.28	426,300.00	-17.6%
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			(517,615.28)	(426,300.00)	-17.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(393,639.87)	(376,300.00)	-4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,641,088.48	2,247,448.61	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,641,088.48	2,247,448.61	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,641,088.48	2,247,448.61	-14.9%
2) Ending Balance, June 30 (E + F1e)			2,247,448.61	1,871,148.61	-16.7%
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	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	2,247,448.61	1,871,148.61	-16.7%
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	2,780,409.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,158.00)		
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	19,812.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,765,063.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	517,615.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			517,615.28		
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)			2,247,448.61		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,774.41	50,000.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,201.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			123,975.41	50,000.00	-59.7%
TOTAL, REVENUES			123,975.41	50,000.00	-59.7%
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	517,615.28	426,300.00	-17.6%
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			517,615.28	426,300.00	-17.6%
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)			(517,615.28)	(426,300.00)	-17.6%

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	123,975.41	50,000.00	-59.7%
5) TOTAL, REVENUES			123,975.41	50,000.00	-59.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			123,975.41	50,000.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	517,615.28	426,300.00	-17.6%
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			(517,615.28)	(426,300.00)	-17.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(393,639.87)	(376,300.00)	-4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,641,088.48	2,247,448.61	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,641,088.48	2,247,448.61	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,641,088.48	2,247,448.61	-14.9%
2) Ending Balance, June 30 (E + F1e)			2,247,448.61	1,871,148.61	-16.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,247,448.61	1,871,148.61	-16.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	618,170.35	40,000.00	-93.5%
5) TOTAL, REVENUES			618,170.35	40,000.00	-93.5%
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	1,024,551.45	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,603.82	0.00	-100.0%
6) Capital Outlay		6000-6999	19,408,819.93	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			20,474,975.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,856,804.85)	40,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,699,250.82	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			7,699,250.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,157,554.03)	40,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,305,946.18	2,148,392.15	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,305,946.18	2,148,392.15	-85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,305,946.18	2,148,392.15	-85.0%
2) Ending Balance, June 30 (E + F1e)			2,148,392.15	2,188,392.15	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,140,942.99	2,180,942.99	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,449.16	7,449.16	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,457,829.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(81,659.00)		
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	18,004.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,122,815.32		
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			7,516,990.03		
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	5,368,597.88		
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			5,368,597.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,148,392.15		
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	158,773.35	40,000.00	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	459,397.00	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			618,170.35	40,000.00	-93.5%
TOTAL, REVENUES			618,170.35	40,000.00	-93.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109,781.07	0.00	-100.0%
Noncapitalized Equipment		4400	914,770.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,024,551.45	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	20,103.00	0.00	-100.0%
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	21,390.44	0.00	-100.0%
Communications		5900	110.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,603.82	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	110,306.36	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,630,787.23	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	667,726.34	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			19,408,819.93	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,474,975.20	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,699,250.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,699,250.82	0.00	-100.0%
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)			7,699,250.82	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	618,170.35	40,000.00	-93.5%
5) TOTAL, REVENUES			618,170.35	40,000.00	-93.5%
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		20,474,975.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,474,975.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(19,856,804.85)	40,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,699,250.82	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			7,699,250.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,157,554.03)	40,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,305,946.18	2,148,392.15	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,305,946.18	2,148,392.15	-85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,305,946.18	2,148,392.15	-85.0%
2) Ending Balance, June 30 (E + F1e)			2,148,392.15	2,188,392.15	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,140,942.99	2,180,942.99	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,449.16	7,449.16	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	2,140,942.99	2,180,942.99
Total, Restricted Balance		2,140,942.99	2,180,942.99

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,517,976.49	1,038,000.00	-31.6%
5) TOTAL, REVENUES			1,517,976.49	1,038,000.00	-31.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	378,214.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	422,250.11	258,599.56	-38.8%
6) Capital Outlay		6000-6999	1,655,166.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	87,461.69	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,543,093.57	258,599.56	-89.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,025,117.08)	779,400.44	-176.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,025,117.08)	779,400.44	-176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,270,027.97	244,910.89	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,270,027.97	244,910.89	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,270,027.97	244,910.89	-80.7%
2) Ending Balance, June 30 (E + F1e)			244,910.89	1,024,311.33	318.2%
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					
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	723,898.66	723,898.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(478,987.77)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	247,813.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,134.00)		
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	2,388.04		
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			247,067.70		
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	2,156.81		
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			2,156.81		
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)			244,910.89		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	8,205.33	3,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	52,103.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,457,668.16	1,035,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,517,976.49	1,038,000.00	-31.6%
TOTAL, REVENUES			1,517,976.49	1,038,000.00	-31.6%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	163,718.78	0.00	-100.0%
Noncapitalized Equipment		4400	214,496.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			378,214.83	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	170,693.92	178,399.56	4.5%
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	251,520.89	80,200.00	-68.1%
Communications		5900	35.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			422,250.11	258,599.56	-38.8%
CAPITAL OUTLAY					
Land		6100	390.00	0.00	-100.0%
Land Improvements		6170	327,001.15	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,327,775.79	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			1,655,166.94	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,092.16	0.00	-100.0%
Other Debt Service - Principal		7439	85,369.53	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,461.69	0.00	-100.0%
TOTAL, EXPENDITURES			2,543,093.57	258,599.56	-89.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,517,976.49	1,038,000.00	-31.6%
5) TOTAL, REVENUES			1,517,976.49	1,038,000.00	-31.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,809.64	80,200.00	21.9%
8) Plant Services	8000-8999		2,389,822.24	178,399.56	-92.5%
9) Other Outgo	9000-9999	Except 7600-7699	87,461.69	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,543,093.57	258,599.56	-89.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,025,117.08)	779,400.44	-176.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,025,117.08)	779,400.44	-176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,270,027.97	244,910.89	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,270,027.97	244,910.89	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,270,027.97	244,910.89	-80.7%
2) Ending Balance, June 30 (E + F1e)			244,910.89	1,024,311.33	318.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	300,412.67	New
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	723,898.66	723,898.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(478,987.77)	0.00	-100.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	0.00	300,412.67
Total, Restricted Balance		0.00	300,412.67

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,003,676.05	901,000.00	-55.0%
5) TOTAL, REVENUES			2,003,676.05	901,000.00	-55.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,003,676.05	901,000.00	-55.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,076,435.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,076,435.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,072,759.45)	901,000.00	-114.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,915,875.31	34,843,115.86	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,915,875.31	34,843,115.86	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,915,875.31	34,843,115.86	-14.8%
2) Ending Balance, June 30 (E + F1e)			34,843,115.86	35,744,115.86	2.6%
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	34,843,115.86	35,744,115.86	2.6%
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	36,498,223.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(461,523.00)		
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	306,415.66		
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			36,343,115.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,500,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,500,000.00		
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)			34,843,115.86		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,064,964.05	901,000.00	-15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	938,712.00	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			2,003,676.05	901,000.00	-55.0%
TOTAL, REVENUES			2,003,676.05	901,000.00	-55.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,076,435.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,076,435.50	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,076,435.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,003,676.05	901,000.00	-55.0%
5) TOTAL, REVENUES			2,003,676.05	901,000.00	-55.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,003,676.05	901,000.00	-55.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,076,435.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,076,435.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,072,759.45)	901,000.00	-114.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,915,875.31	34,843,115.86	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,915,875.31	34,843,115.86	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,915,875.31	34,843,115.86	-14.8%
2) Ending Balance, June 30 (E + F1e)			34,843,115.86	35,744,115.86	2.6%
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	34,843,115.86	35,744,115.86	2.6%
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	29,222,006.28	29,222,006.28
9010	Other Restricted Local	5,621,109.58	6,522,109.58
Total, Restricted Balance		34,843,115.86	35,744,115.86

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	582,100.73	327,375.67	-43.8%
5) TOTAL, REVENUES			582,100.73	327,375.67	-43.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,347.55	0.00	-100.0%
6) Capital Outlay		6000-6999	378,782.13	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			383,129.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,971.05	327,375.67	64.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,100,988.68	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			9,100,988.68	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,299,959.73	327,375.67	-96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,390,037.37	15,689,997.10	145.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,390,037.37	15,689,997.10	145.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,390,037.37	15,689,997.10	145.5%
2) Ending Balance, June 30 (E + F1e)			15,689,997.10	16,017,372.77	2.1%
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					
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	15,689,997.10	16,017,372.77	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,890,192.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(150,352.00)		
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	84,994.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,871,146.63		
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			15,695,982.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,985.00		
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			5,985.00		
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)			15,689,997.10		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	135,213.90	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	123,665.70	127,375.67	3.0%
Interest		8660	240,568.45	200,000.00	-16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,153.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,499.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			582,100.73	327,375.67	-43.8%
TOTAL, REVENUES			582,100.73	327,375.67	-43.8%
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	4,290.00	0.00	-100.0%
Communications		5900	57.55	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,347.55	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	9,100.00	0.00	-100.0%
Land Improvements		6170	99,407.49	0.00	-100.0%
Buildings and Improvements of Buildings		6200	270,274.64	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			378,782.13	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			383,129.68	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	8,723,804.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	377,184.68	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,100,988.68	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)			9,100,988.68	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	582,100.73	327,375.67	-43.8%
5) TOTAL, REVENUES			582,100.73	327,375.67	-43.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		383,129.68	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			383,129.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			198,971.05	327,375.67	64.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,100,988.68	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			9,100,988.68	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,299,959.73	327,375.67	-96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,390,037.37	15,689,997.10	145.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,390,037.37	15,689,997.10	145.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,390,037.37	15,689,997.10	145.5%
2) Ending Balance, June 30 (E + F1e)			15,689,997.10	16,017,372.77	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,689,997.10	16,017,372.77	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	56,043.72	55,133.00	-1.6%
4) Other Local Revenue		8600-8799	11,225,545.39	10,712,075.00	-4.6%
5) TOTAL, REVENUES			11,281,589.11	10,767,208.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	8,478,800.61	8,765,679.86	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,478,800.61	8,765,679.86	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,802,788.50	2,001,528.14	-28.6%
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)			2,802,788.50	2,001,528.14	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,635,461.36	20,438,249.86	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,635,461.36	20,438,249.86	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,635,461.36	20,438,249.86	15.9%
2) Ending Balance, June 30 (E + F1e)			20,438,249.86	22,439,778.00	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,272,502.92	29,272,502.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(8,834,253.06)	(6,832,724.92)	-22.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,561,492.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(260,002.00)		
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	136,759.30		
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			20,438,249.86		
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)			20,438,249.86		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	54,582.92	55,133.00	1.0%
Other Subventions/In-Lieu Taxes		8572	1,460.80	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			56,043.72	55,133.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,593,643.86	9,627,175.00	0.3%
Unsecured Roll		8612	547,297.17	551,930.00	0.8%
Prior Years' Taxes		8613	89,525.11	0.00	-100.0%
Supplemental Taxes		8614	237,541.39	217,970.00	-8.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	413,814.86	315,000.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	343,723.00	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			11,225,545.39	10,712,075.00	-4.6%
TOTAL, REVENUES			11,281,589.11	10,767,208.00	-4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,750,000.00	4,180,000.00	11.5%
Bond Interest and Other Service Charges		7434	4,728,800.61	4,585,679.86	-3.0%
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)			8,478,800.61	8,765,679.86	3.4%
TOTAL, EXPENDITURES			8,478,800.61	8,765,679.86	3.4%
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	56,043.72	55,133.00	-1.6%
4) Other Local Revenue		8600-8799	11,225,545.39	10,712,075.00	-4.6%
5) TOTAL, REVENUES			11,281,589.11	10,767,208.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	8,478,800.61	8,765,679.86	3.4%
10) TOTAL, EXPENDITURES			8,478,800.61	8,765,679.86	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,802,788.50	2,001,528.14	-28.6%
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)			2,802,788.50	2,001,528.14	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,635,461.36	20,438,249.86	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,635,461.36	20,438,249.86	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,635,461.36	20,438,249.86	15.9%
2) Ending Balance, June 30 (E + F1e)			20,438,249.86	22,439,778.00	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,272,502.92	29,272,502.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(8,834,253.06)	(6,832,724.92)	-22.7%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,383,004.67	1,300,500.00	-6.0%
5) TOTAL, REVENUES			1,383,004.67	1,300,500.00	-6.0%
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	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,173,503.71	1,181,500.00	0.7%
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			1,173,503.71	1,181,500.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			209,500.96	119,000.00	-43.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			209,500.96	119,000.00	-43.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,249,918.37	1,459,419.33	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,918.37	1,459,419.33	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,249,918.37	1,459,419.33	16.8%
2) Ending Net Position, June 30 (E + F1e)			1,459,419.33	1,578,419.33	8.2%
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	1,459,419.33	1,578,419.33	8.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,294,654.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,371.00)		
b) in Banks		9120	171,564.52		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,823.06		
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			1,458,671.51		
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	(747.82)		
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			(747.82)		
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)			1,459,419.33		
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	26,956.27	22,000.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,958.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,152,499.82	1,278,500.00	10.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	183,590.58	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,383,004.67	1,300,500.00	-6.0%
TOTAL, REVENUES			1,383,004.67	1,300,500.00	-6.0%
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	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,154,125.71	1,161,500.00	0.6%
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	19,378.00	20,000.00	3.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,173,503.71	1,181,500.00	0.7%
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			1,173,503.71	1,181,500.00	0.7%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,383,004.67	1,300,500.00	-6.0%
5) TOTAL, REVENUES			1,383,004.67	1,300,500.00	-6.0%
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		1,173,503.71	1,181,500.00	0.7%
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			1,173,503.71	1,181,500.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			209,500.96	119,000.00	-43.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			209,500.96	119,000.00	-43.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,249,918.37	1,459,419.33	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,918.37	1,459,419.33	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,249,918.37	1,459,419.33	16.8%
2) Ending Net Position, June 30 (E + F1e)			1,459,419.33	1,578,419.33	8.2%
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	1,459,419.33	1,578,419.33	8.2%

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)	8,339.79	8,259.39	8,561.67	8,097.29	8,097.29	8,547.90
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)	8,339.79	8,259.39	8,561.67	8,097.29	8,097.29	8,547.90
5. District Funded County Program ADA						
a. County Community Schools	7.41	7.41	8.32	8.32	8.32	8.32
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	1.73	2.25	1.88	1.88	1.88	1.88
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)	9.14	9.66	10.20	10.20	10.20	10.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,348.93	8,269.05	8,571.87	8,107.49	8,107.49	8,558.10
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,293,183.08		12,293,183.08			12,293,183.08
Work in Progress	77,325,412.28		77,325,412.28	9,939,756.79	72,078,155.78	15,187,013.29
Total capital assets not being depreciated	89,618,595.36	0.00	89,618,595.36	9,939,756.79	72,078,155.78	27,480,196.37
Capital assets being depreciated:						
Land Improvements	25,232,679.55		25,232,679.55	1,428,146.83		26,660,826.38
Buildings	212,218,354.49		212,218,354.49	84,728,588.37		296,946,942.86
Equipment	35,988,240.58		35,988,240.58	2,210,528.58	26,717.94	38,172,051.22
Total capital assets being depreciated	273,439,274.62	0.00	273,439,274.62	88,367,263.78	26,717.94	361,779,820.46
Accumulated Depreciation for:						
Land Improvements	(13,647,399.83)		(13,647,399.83)	(1,246,096.12)		(14,893,495.95)
Buildings	(51,565,353.29)		(51,565,353.29)	(5,170,939.10)		(56,736,292.39)
Equipment	(22,413,670.11)		(22,413,670.11)	(2,190,795.96)	(16,633.61)	(24,587,832.46)
Total accumulated depreciation	(87,626,423.23)	0.00	(87,626,423.23)	(8,607,831.18)	(16,633.61)	(96,217,620.80)
Total capital assets being depreciated, net excluding lease and subscription assets	185,812,851.39	0.00	185,812,851.39	79,759,432.60	10,084.33	265,562,199.66
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	275,431,446.75	0.00	275,431,446.75	89,699,189.39	72,088,240.11	293,042,396.03
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	CRRSA Act ESSER II	ARP Act ESSER III	ARP Act ESSER III - Learning Loss	ELO Grant ESSER III State Reserve	ELO Grant ESSER III State Reserve - Learning Loss	Special Ed: ARP IDEA Part B, Sec. 611 CCEIS
FEDERAL CATALOG NUMBER	84.010	84.425	84.425	84.425	84.425	84.425	84.027
RESOURCE CODE	3010	3212	3213	3214	3218	3219	3307
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over		357,569.73	4,589,256.28	1,978,685.72	33,727.53	402,361.82	11,192.03
2. a. Current Year Award	2,486,947.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,486,947.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,486,947.00	357,569.73	4,589,256.28	1,978,685.72	33,727.53	402,361.82	11,192.03
REVENUES							
5. Unearned Revenue Deferred from Prior Year				566,863.72	33,727.53		
6. Cash Received in Current Year	2,342,094.48	357,569.73	4,322,405.48	1,345,107.80		402,361.82	
7. Contributed Matching Funds							11,192.03
8. Total Available (sum lines 5, 6, & 7)	2,342,094.48	357,569.73	4,322,405.48	1,911,971.52	33,727.53	402,361.82	11,192.03
EXPENDITURES							
9. Donor-Authorized Expenditures	1,946,857.78	357,569.73	4,589,256.28	1,978,685.72	33,727.53	402,361.82	11,192.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,946,857.78	357,569.73	4,589,256.28	1,978,685.72	33,727.53	402,361.82	11,192.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	395,236.70	0.00	(266,850.80)	(66,714.20)	0.00	0.00	0.00
a. Unearned Revenue	395,236.70						
b. Accounts Payable							
c. Accounts Receivable			266,850.80	66,714.20			
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	540,089.22	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	540,089.22						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,946,857.78	357,569.73	4,589,256.28	1,978,685.72	33,727.53	402,361.82	0.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA	Special Ed: IDEA Part B, Sec. 611 Private School	Special Ed: IDEA Part B, Sec. 611 CCEIS	Special Ed: IDEA Mental Health Part B, Sec 611	Migrant	Title II, Part C - PERKINS	Title II, Part A Teacher
FEDERAL CATALOG NUMBER	84.027	84.027	10119	15197	84.318	84.048	84.367
RESOURCE CODE	3310	3311	3312	3327	3060 / 3061	3550	4035
REVENUE OBJECT	8181	8181	8990	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over		1,756.73					31,569.88
2. a. Current Year Award	1,784,882.11	6,508.00	234,779.00	109,258.00	334,477.00	355,105.00	355,107.00
b. Transferability (ESSA)	(279,609.11)		54,802.59				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,505,273.00	6,508.00	289,581.59	109,258.00	334,477.00	355,105.00	355,107.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,505,273.00	8,264.73	289,581.59	109,258.00	334,477.00	355,105.00	386,676.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year							15,215.98
6. Cash Received in Current Year	52,000.84		175,127.64		287,671.52	168,793.57	228,725.00
7. Contributed Matching Funds	(279,609.11)		93,289.44				
8. Total Available (sum lines 5, 6, & 7)	(227,608.27)	0.00	268,417.08	0.00	287,671.52	168,793.57	243,940.98
EXPENDITURES							
9. Donor-Authorized Expenditures	1,505,273.00	8,264.73	268,417.08	38,500.00	334,364.86	355,105.00	172,681.19
10. Non Donor-Authorized Expenditures	4,451,475.04						
11. Total Expenditures (lines 9 & 10)	5,956,748.04	8,264.73	268,417.08	38,500.00	334,364.86	355,105.00	172,681.19
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,732,881.27)	(8,264.73)	0.00	(38,500.00)	(46,693.34)	(186,311.43)	71,259.79
a. Unearned Revenue							71,259.79
b. Accounts Payable							
c. Accounts Receivable	1,732,881.27	8,264.73		38,500.00	46,693.34	186,311.43	
14. Unused Grant Award Calculation							

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

Description	008	009	010	011	012	013	014
(line 4 minus line 9)	0.00	0.00	21,164.51	70,758.00	112.14	0.00	213,995.69
15. If Carry over is allowed, enter line 14 amount here			21,164.51	70,758.00	0.00		213,995.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,784,882.11	8,264.73	175,127.64	38,500.00	334,364.86	355,105.00	172,681.19

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

Description	015	016	017	
FEDERAL PROGRAM NAME	Title IV	Title III Immigrant	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	
RESOURCE CODE	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over	127,161.91	35,868.88	135,377.74	7,704,528.25
2. a. Current Year Award	144,417.00		188,699.00	6,000,179.11
b. Transferability (ESSA)				(224,806.52)
c. Other Adjustments		(6,000.00)	869.00	(5,131.00)
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	144,417.00	(6,000.00)	189,568.00	5,770,241.59
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	271,578.91	29,868.88	324,945.74	13,474,769.84
REVENUES				
5. Unearned Revenue Deferred from Prior Year			7,552.36	623,359.59
6. Cash Received in Current Year	262,408.91	29,868.88	245,662.00	10,219,797.67
7. Contributed Matching Funds				(175,127.64)
8. Total Available (sum lines 5, 6, & 7)	262,408.91	29,868.88	253,214.36	10,668,029.62
EXPENDITURES				
9. Donor-Authorized Expenditures	180,186.18	29,868.88	286,133.03	12,498,444.84
10. Non Donor-Authorized Expenditures				4,451,475.04
11. Total Expenditures (lines 9 & 10)	180,186.18	29,868.88	286,133.03	16,949,919.88
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	82,222.73	0.00	(32,918.67)	(1,830,415.22)
a. Unearned Revenue	82,222.73			548,719.22
b. Accounts Payable				0.00
c. Accounts Receivable			32,918.67	2,379,134.44
14. Unused Grant Award Calculation (line 4 minus line 9)	91,392.73	0.00	38,812.71	976,325.00
15. If Carry over is allowed, enter line 14 amount here	91,392.73		38,812.71	976,212.86
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	180,186.18	29,868.88	286,133.03	12,673,572.48

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

Description	001	002	003	004	005	
STATE PROGRAM NAME	ARP HCY II	TEACHER INCENTIVE NATIONAL BRD CRT	CTEIG	K12 Strong Workforce	AG INCENTIVE	TOTAL
RESOURCE CODE	5634	6271	6387	6388	7010	
REVENUE OBJECT	8290	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carry over	167,136.00		1,317,324.61	153,250.57	53,695.04	1,691,406.22
2. a. Current Year Award	0.00	5,000.00	980,465.00	374,000.00	113,750.00	1,473,215.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,000.00	980,465.00	374,000.00	113,750.00	1,473,215.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	167,136.00	5,000.00	2,297,789.61	527,250.57	167,445.04	3,164,621.22
REVENUES						
5. Unearned Revenue Deferred from Prior Year			1,221,287.92			1,221,287.92
6. Cash Received in Current Year	167,136.00	5,000.00	1,073,933.00	415,050.57	157,445.04	1,818,564.61
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	167,136.00	5,000.00	2,295,220.92	415,050.57	157,445.04	3,039,852.53
EXPENDITURES						
9. Donor-Authorized Expenditures	167,136.00	5,000.00	1,361,674.38	153,250.57	157,941.33	1,845,002.28
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	167,136.00	5,000.00	1,361,674.38	153,250.57	157,941.33	1,845,002.28
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	933,546.54	261,800.00	(496.29)	1,194,850.25
a. Unearned Revenue			933,546.54	261,800.00		1,195,346.54
b. Accounts Payable						0.00
c. Accounts Receivable					496.29	496.29
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	936,115.23	374,000.00	9,503.71	1,319,618.94
15. If Carry over is allowed, enter line 14 amount here			936,115.23	374,000.00	9,503.71	1,319,618.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	167,136.00	5,000.00	1,361,674.38	153,250.57	157,941.33	1,845,002.28

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

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

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	EDUCATOR EFFECTIVENESS	LOTTERY	COMMUNITY SCHOOLS GRANT PROGRAM	AB602 SPEC ED	SP ED MENTAL HEALTH RELATED SVCS	ARTS, MUSIC, & INST. MATERIALS BLOCK GRANT	ARTS & MUSIC IN SCHOOLS (AMS)
RESOURCE CODE	6266	6300	6331	6500	6546	6762	6770
REVENUE OBJECT	8590	8560	8590	8793	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,522,314.32	2,277,209.84	200,000.00			5,308,271.00	
2. a. Current Year Award		957,973.78		9,809,192.00	668,565.00	115,215.00	1,548,111.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	957,973.78	0.00	9,809,192.00	668,565.00	115,215.00	1,548,111.00
3. Required Matching Funds/Other				4,135,347.18			
4. Total Available Award (sum lines 1, 2c, & 3)	1,522,314.32	3,235,183.62	200,000.00	13,944,539.18	668,565.00	5,423,486.00	1,548,111.00
REVENUES							
5. Cash Received in Current Year		626,125.85	(20,000.00)	9,809,192.00	668,565.00	115,215.00	1,548,111.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments		98,906.05		(413,395.23)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	232,941.88	20,000.00	413,395.23	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	232,941.88	20,000.00	413,395.23	0.00	0.00	0.00
8. Contributed Matching Funds				4,135,347.18	12,173.37		
9. Total Available (sum lines 5, 7c, & 8)	0.00	859,067.73	0.00	14,357,934.41	680,738.37	115,215.00	1,548,111.00
EXPENDITURES							
10. Donor-Authorized Expenditures	949,386.33	1,354,867.86	191,653.14	13,944,539.18	668,565.00		
11. Non Donor-Authorized Expenditures					12,173.37		
12. Total Expenditures (line 10 plus line 11)	949,386.33	1,354,867.86	191,653.14	13,944,539.18	680,738.37	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	572,927.99	1,880,315.76	8,346.86	0.00	0.00	5,423,486.00	1,548,111.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CN KITCHEN INFRASTRUCTURE UPGRADE	CN FOOD SVC TRAINING	CN 2022 KIT FUNDS	CLASSIFIED PROF. DEV. BLK GRANT	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT
RESOURCE CODE	7028	7029	7032	7311	7399	7412	7413
REVENUE OBJECT	8520	8520	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	216,514.50	74,378.47	656,098.00	46,546.74		1,300,079.20	653,777.89
2. a. Current Year Award					551,568.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	551,568.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	216,514.50	74,378.47	656,098.00	46,546.74	551,568.00	1,300,079.20	653,777.89
REVENUES							
5. Cash Received in Current Year					551,568.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	551,568.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	216,514.50	42,694.11	5,067.40	13,202.26	7,076.48	672,554.69	102,382.87
11. Non Donor-Authorized Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	216,514.50	42,694.11	5,067.40	13,202.26	7,076.48	672,554.69	102,382.87
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	31,684.36	651,030.60	33,344.48	544,491.52	627,524.51	551,395.02

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

Description	015	016	017	018	
STATE PROGRAM NAME	LEARNING RECOVERY EMG BLK GRANT	ETHNIC STUDIES PROF DEV PROJECT	TLC I & II MENTAL HEALTH REG PROGS	RRMA	TOTAL
RESOURCE CODE	7435	7810	7810	8150	
REVENUE OBJECT	8590	8590	8990	8990	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	13,305,459.30	236,310.00			25,796,959.26
2. a. Current Year Award					13,650,624.78
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	13,650,624.78
3. Required Matching Funds/Other	13,386.00		983,263.85	5,335,793.30	10,467,790.33
4. Total Available Award (sum lines 1, 2c, & 3)	13,318,845.30	236,310.00	983,263.85	5,335,793.30	49,915,374.37
REVENUES					
5. Cash Received in Current Year	2,225,155.00				15,523,931.85
6. Amounts Included in Line 5 for Prior Year Adjustments					(314,489.18)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(2,225,155.00)	0.00	0.00	0.00	(1,558,817.89)
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(2,225,155.00)	0.00	0.00	0.00	(1,558,817.89)
8. Contributed Matching Funds			983,263.85	5,335,793.30	10,466,577.70
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	983,263.85	5,335,793.30	24,431,691.66
EXPENDITURES					
10. Donor-Authorized Expenditures	4,371,902.96		983,263.85	5,335,793.30	28,859,463.93
11. Non Donor-Authorized Expenditures					12,173.37
12. Total Expenditures (line 10 plus line 11)	4,371,902.96	0.00	983,263.85	5,335,793.30	28,871,637.30
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	8,946,942.34	236,310.00	0.00	0.00	21,055,910.44

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	LEA Medi-Cal Billing	Ethel Pope Donations	Henry Mayo Newhall Scholarship	CTE Donation	West Ed	Student Tablet Insurance	IEP Compensatory Education
RESOURCE CODE	9064	9098	9099	9100	9114	9119	9130
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	390,419.79	72,079.38	232,508.08	7,410.00	12,455.59	244,915.61	30,543.83
2. a. Current Year Award	450,211.81		96,515.87			14,421.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	450,211.81	0.00	96,515.87	0.00	0.00	14,421.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	840,631.60	72,079.38	329,023.95	7,410.00	12,455.59	259,336.61	30,543.83
REVENUES							
5. Cash Received in Current Year	246,067.81		96,515.87			14,421.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments	204,144.00						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	246,067.81	0.00	96,515.87	0.00	0.00	14,421.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	148,535.67		86,050.00		3,676.59	12,256.23	22,833.79
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	148,535.67	0.00	86,050.00	0.00	3,676.59	12,256.23	22,833.79
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	692,095.93	72,079.38	242,973.95	7,410.00	8,779.00	247,080.38	7,710.04

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Saint's Cafe	US Bank Rebates	RHS Weight Room	Chicano Studies	CoffeeNMore	SMHS Pool Public Support	Delta HS Fundraiser
RESOURCE CODE	9209	9213	9214	9215	9265	9270	9278
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	51.17	23,158.67	3,585.00	3,000.32	3,387.82	1,261.71	663.07
2. a. Current Year Award		5,837.82			4,879.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,837.82	0.00	0.00	4,879.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	51.17	28,996.49	3,585.00	3,000.32	8,266.82	1,261.71	663.07
REVENUES							
5. Cash Received in Current Year		5,837.82			4,879.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,837.82	0.00	0.00	4,879.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			1,654.90		3,784.75		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	1,654.90	0.00	3,784.75	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	51.17	28,996.49	1,930.10	3,000.32	4,482.07	1,261.71	663.07

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

Description	015	016	
LOCAL PROGRAM NAME	SMHS Marque	Doug Silva Donation	TOTAL
RESOURCE CODE	9279	9529	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	5,201.86	500.00	1,031,141.90
2. a. Current Year Award			571,865.50
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	0.00	0.00	571,865.50
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	5,201.86	500.00	1,603,007.40
REVENUES			
5. Cash Received in Current Year			367,721.50
6. Amounts Included in Line 5 for			
Prior Year Adjustments			204,144.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	0.00	0.00	367,721.50
EXPENDITURES			
10. Donor-Authorized Expenditures			278,791.93
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)	0.00	0.00	278,791.93
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	5,201.86	500.00	1,324,215.47

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	66,500,986.40	301	0.00	303	66,500,986.40	305	0.00	0.00	307	66,500,986.40	309
2000 - Classified Salaries	26,188,782.62	311	1,247.16	313	26,187,535.46	315	1,828,584.80	1,828,584.80	317	24,358,950.66	319
3000 - Employee Benefits	41,890,817.67	321	1,251,390.93	323	40,639,426.74	325	2,689,640.05	2,689,640.05	327	37,949,786.69	329
4000 - Books, Supplies Equip Replace. (6500)	11,500,588.54	331	152,567.66	333	11,348,020.88	335	1,481,044.53	1,492,304.29	337	9,855,716.59	339
5000 - Services . . . & 7300 - Indirect Costs	21,495,996.89	341	107,202.71	343	21,388,794.18	345	736,830.50	903,898.77	347	20,484,895.41	349
TOTAL					166,064,763.66	365	TOTAL		159,150,335.75	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	49,274,256.96	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,895,307.42	380
3. STRS.	3101 & 3102	12,390,061.79	382
4. PERS.	3201 & 3202	1,596,448.27	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,174,502.40	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,049,957.70	385
7. Unemployment Insurance.	3501 & 3502	28,645.79	390
8. Workers' Compensation Insurance.	3601 & 3602	601,599.40	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	90,095.99	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		77,100,875.72	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.		77,100,875.72	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.		48.45%	
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	48.45%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.55%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	159,150,335.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,466,830.20
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Resource 3307 Special Ed ARP Local Assistance Coordinated Early Intervening Services, and resource 5634 American Rescue Plan - Homeless Children & Youth II.	

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	182,847,289.00		182,847,289.00	818,838.00	4,098,445.00	179,567,682.00	4,516,760.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	455,960.69		455,960.69		455,960.69	0.00	
Leases Payable	237,800.00		237,800.00	114,294.24	170,693.92	181,400.32	181,400.32
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	63,228,203.00		63,228,203.00	42,367,305.00		105,595,508.00	
Total/Net OPEB Liability	18,490,215.00		18,490,215.00			18,490,215.00	785,727.00
Compensated Absences Payable	588,800.16	(34,694.00)	554,106.16	126,487.56		680,593.72	680,593.72
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	265,848,267.85	(34,694.00)	265,813,573.85	43,426,924.80	4,725,099.61	304,515,399.04	6,164,481.04
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	183,481,133.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,117,055.88
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,970,127.90
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	379,642.67
4. Other Transfers Out	All	9200	7200-7299	86,050.00
5. Interfund Transfers Out	All	9300	7600-7629	9,118,267.53
6. All Other Financing Uses	All	9100	7699	0.00
		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	1,508,387.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,062,475.10
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				152,301,602.31
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,269.05
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,418.27

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.)	130,229,883.22	15,319.40
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)	130,229,883.22	15,319.40
B. Required effort (Line A.2 times 90%)	117,206,894.90	13,787.46
C. Current year expenditures (Line I.E and Line II.B)	152,301,602.31	18,418.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

**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	2023-24 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)	74,632,967.25		74,632,967.25			76,005,798.89
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,562.41		8,562.41			8,348.93
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	8,348.93		8,348.93	8,107.49		8,107.49
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,348.93			8,107.49
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)	129,595.97		129,595.97	129,598.00		129,598.00
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)	37,588,964.22		37,588,964.22	37,604,752.00		37,604,752.00
5. Unsecured Roll Taxes (Object 8042)	1,410,145.42		1,410,145.42	1,408,173.00		1,408,173.00
6. Prior Years' Taxes (Object 8043)	196,645.77		196,645.77	69,105.00		69,105.00
7. Supplemental Taxes (Object 8044)	2,135,797.17		2,135,797.17	2,116,221.00		2,116,221.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,310,922.23		6,310,922.23	6,242,195.00		6,242,195.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5,797.12		5,797.12	7,308.50		7,308.50
11. Comm. Redevelopment Funds (objects 8047 & 8625)	288,447.06		288,447.06	288,657.00		288,657.00
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)	48,066,314.96	0.00	48,066,314.96	47,866,009.50	0.00	47,866,009.50
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)	48,066,314.96	0.00	48,066,314.96	47,866,009.50	0.00	47,866,009.50
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,745,437.84			1,849,231.57
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,335,793.30		5,335,793.30	5,408,383.85		5,408,383.85
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)	5,335,793.30	0.00	7,081,231.14	5,408,383.85	0.00	7,257,615.42
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	92,199,840.00		92,199,840.00	93,162,146.00		93,162,146.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	39,993.00		39,993.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	92,239,833.00	0.00	92,239,833.00	93,162,146.00	0.00	93,162,146.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	182,991,489.57		182,991,489.57	170,556,616.69		170,556,616.69

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,334,152.52
- 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) 127,995,496.62

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) 4.17%

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) 7,740,385.80
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 412,991.91

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,022.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	9,491.49
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)	820,616.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,038,508.22
9. Carry-Forward Adjustment (Part IV, Line F)	604,433.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,642,941.37
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,927,975.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,732,203.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,667,326.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,271,099.51
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,139,026.56
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)	49,297.78
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)	0.00
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)	18,858,436.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,606,866.51
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,314,652.12
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)	157,566,883.81
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)	5.74%
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)	6.12%

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)	9,038,508.22
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	326,643.67
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 (5.56%) times Part III, Line B19); zero if negative	604,433.15
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.57%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	604,433.15
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)	604,433.15

Approved indirect cost rate: 5.56%

Highest rate used in any program: 5.57%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,211,518.81	67,314.04	5.56%
01	3060	316,753.35	17,611.51	5.56%
01	3212	292,609.04	16,269.06	5.56%
01	3213	4,371,090.03	218,166.25	4.99%
01	3307	10,602.53	589.50	5.56%
01	3310	5,642,959.15	313,788.89	5.56%
01	3311	7,829.42	435.31	5.56%
01	3312	230,497.61	12,839.47	5.57%
01	3550	324,619.51	16,230.98	5.00%
01	4035	163,585.82	9,095.37	5.56%
01	4127	160,960.97	8,949.42	5.56%
01	4201	28,295.65	1,573.23	5.56%
01	4203	268,693.66	14,939.37	5.56%
01	5634	657.23	36.54	5.56%
01	6266	564,849.53	31,395.42	5.56%
01	6331	181,558.49	10,094.65	5.56%
01	6387	1,219,430.59	67,740.24	5.56%
01	6500	10,446,580.18	580,358.23	5.56%
01	6546	644,886.01	35,852.36	5.56%
01	7311	12,506.88	695.38	5.56%
01	7412	637,149.25	35,405.44	5.56%
01	7413	96,990.22	5,392.65	5.56%
01	7435	1,983,652.69	110,250.27	5.56%
01	7810	825,357.01	45,889.84	5.56%
01	8150	4,534,272.09	251,470.33	5.55%
13	5310	2,281,975.13	115,361.23	5.06%
13	5330	32,676.99	1,653.45	5.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,277,209.84	2,277,209.84
2. State Lottery Revenue	8560	1,884,848.07		957,973.78	2,842,821.85
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)		1,884,848.07	0.00	3,235,183.62	5,120,031.69
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,884,848.07		0.00	1,884,848.07
4. Books and Supplies	4000-4999	0.00		1,079,494.03	1,079,494.03
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			77,786.08	77,786.08
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,884,848.07	0.00	1,157,280.11	3,042,128.18
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,077,903.51	2,077,903.51
D. COMMENTS:					
Mostly electronic versions of texts purchased along with reconditioned textbooks, and printing of supplemental instructional materials.					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,473,239.98	5,521,173.01	8,089,373.24	13,402,206.75	20,561,778.46	0.00	2,668,556.99
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	287.20	287.20	287.20	287.20	464.39	464.39	959.00
3100 Alternative Schools							
3200 Continuation Schools	8.80	8.80	8.80	8.80	12.00	12.00	70.00
3300 Independent Study Centers	5.00	5.00	5.00	5.00	3.00	3.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	42.60	42.60	42.60	42.60			
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)	68.00	68.00	68.00	68.00	57.00	57.00	176.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					14.77	14.77	
C. Total Allocation Factors	411.60	411.60	411.60	411.60	551.16	551.16	1,205.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	T (
		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		
1110	Regular Education, K-12	66,704,433.22	41,418,295.76	108,122,728.98	6,114,475.23		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	3,008,847.70	1,275,866.25	4,284,713.95	242,305.92		
3300	Independent Study Centers	1,356,598.67	494,402.01	1,851,000.68	104,676.40		
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	10,420,094.55	3,258,754.38	13,678,848.93	773,555.97		
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	1,306,228.84	0.00	1,306,228.84	73,868.87		
4850	Migrant Education	317,918.45	0.00	317,918.45	17,978.69		
5000-5999	Special Education	22,234,449.46	7,717,994.93	29,952,444.39	1,693,848.10		
6000	Regional Occupational Ctr/Prg (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 Services	0.00	0.00	0.00	0.00		
Other Costs							
----	Food Services					177,198.36	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					540,877.28	
----	Other Outgo					13,408,956.97	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		551,015.07	551,015.07	385,506.86		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(117,014.68)		
----	Total General Fund and Charter Schools Funds Expenditures	105,348,570.89	54,716,328.40	160,064,899.29	9,289,201.36	14,127,032.61	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 818400)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1110	Regular Education, K-12	57,419,089.71	2,655,339.96	57,880.03	33,981.69	2,449,240.97	0.00	4,067,157.63			21,743
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3200	Continuation Schools	1,860,348.31	0.00	0.00	665,346.10	364,419.27	0.00	44,515.74			74,216
3300	Independent Study Centers	1,253,566.91	0.00	0.00	8,173.81	94,857.95	0.00	0.00			
3400	Opportunity Schools	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			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3800	Career Technical Education	9,896,462.98	17,140.76	0.00	8,198.39	0.00	0.00	191,099.38			307,193
4110	Regular Education, Adult	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			
4620	Adult Correctional Education	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			
4760	Bilingual	1,016,761.30	6,000.00	2,531.82	80,805.66	200,130.06	0.00	0.00			
4850	Migrant Education	59,156.36	0.00	21,037.79	0.00	237,724.30	0.00	0.00			
5000-5999	Special Education	16,961,188.78	1,145,101.77	29,539.94	418,609.88	2,019,432.82	1,648,800.16	11,776.11			
6000	ROC/P	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	
7150	Nonagency - Other	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		0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Total Direct Charged Costs		88,466,574.35	3,823,582.49	110,989.58	1,215,115.53	5,365,805.37	1,648,800.16	4,314,548.86	0.00	0.00	403,154

* Functions 7100-7199 for goals 8100

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	21,969,818.22	17,324,704.80	2,123,772.74	41,418,295.76
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	673,169.91	447,676.43	155,019.91	1,275,866.25
3300	Independent Study Centers	382,482.90	111,919.11	0.00	494,402.01
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	3,258,754.38	0.00	0.00	3,258,754.38
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)	5,201,767.54	2,126,463.05	389,764.34	7,717,994.93
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	551,015.07	0.00	551,015.07
Total Allocated Support Costs		31,485,992.95	20,561,778.46	2,668,556.99	54,716,328.40

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)	1,148,518.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	55,022.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,789,683.58
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	412,991.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,406,216.04
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	105,348,570.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	54,716,328.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	160,064,899.29
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,265,931.88
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,265,931.88
D. Total Direct Charged and Allocated Costs (B3 + C5)		166,330,831.17
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.66%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)
Food Services (Objects 1000-5999, 6400-6920)	177,198.36			
Enterprise (Objects 1000-5999, 6400-6920)		0.00		
Facilities Acquisition & Construction (Objects 1000-6700)			540,877.28	
Other Outgo (Objects 1000 - 7999)				13,408,956.97
Total Other Costs	177,198.36	0.00	540,877.28	13,408,956.97

Santa Maria Joint Union High
Santa Barbara County

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

42 69310 0000000
Form SEAS
E8AGCPH372(2023-24)

Current LEA:	42-69310-0000000 Santa Maria Joint Union High	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(477.68)	0.00	(117,014.68)				
Other Sources/Uses Detail					518,615.28	9,118,267.53		
Fund Reconciliation							517,737.02	3,513,268.32
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	477.68	0.00	117,014.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							842.84	121.74
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					393,463.53	0.00		
Fund Reconciliation							18,463.53	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	517,615.28		
Fund Reconciliation							0.00	517,615.28

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,699,250.82	0.00		
Fund Reconciliation							1,122,815.32	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	8,076,435.50		
Fund Reconciliation							0.00	1,500,000.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,100,988.68	0.00		
Fund Reconciliation							3,871,146.63	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	477.68	(477.68)	117,014.68	(117,014.68)	17,712,318.31	17,712,318.31	5,531,005.34	5,531,005.34

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,173.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,406,526.88	0.00	0.00	0.00	0.00	7,789,435.31		9,195,962.19
2000-2999	Classified Salaries	1,105,963.89	0.00	0.00	0.00	0.00	4,069,655.64		5,175,619.53
3000-3999	Employee Benefits	1,040,315.27	0.00	0.00	0.00	0.00	5,568,772.77		6,609,088.04
4000-4999	Books and Supplies	96,669.20	0.00	0.00	0.00	0.00	61,280.28		157,949.48
5000-5999	Services and Other Operating Expenditures	251,439.49	0.00	0.00	0.00	0.00	641,153.29		892,592.78
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00		203,237.44
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	4,104,152.17	0.00	0.00	0.00	0.00	18,130,297.29	0.00	22,234,449.46
7310	Transfers of Indirect Costs	49,716.64	0.00	0.00	0.00	0.00	940,036.96		989,753.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,717,994.92							7,717,994.92
	Total Indirect Costs and PCR Allocations	7,767,711.56	0.00	0.00	0.00	0.00	940,036.96	0.00	8,707,748.52
	TOTAL COSTS	11,871,863.73	0.00	0.00	0.00	0.00	19,070,334.25	0.00	30,942,197.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	638,605.87	0.00	0.00	0.00	0.00	59,128.26		697,734.13
2000-2999	Classified Salaries	221,023.75	0.00	0.00	0.00	0.00	3,646,040.87		3,867,064.62
3000-3999	Employee Benefits	303,503.97	0.00	0.00	0.00	0.00	1,884,627.07		2,188,131.04
4000-4999	Books and Supplies	37,513.51	0.00	0.00	0.00	0.00	59.35		37,572.86
5000-5999	Services and Other Operating Expenditures	45,003.22	0.00	0.00	0.00	0.00	13,044.33		58,047.55
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	1,245,650.32	0.00	0.00	0.00	0.00	5,602,899.88	0.00	6,848,550.20
7310	Transfers of Indirect Costs	13,864.28	0.00	0.00	0.00	0.00	313,788.89		327,653.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,864.28	0.00	0.00	0.00	0.00	313,788.89	0.00	327,653.17
	TOTAL BEFORE OBJECT 8980	1,259,514.60	0.00	0.00	0.00	0.00	5,916,688.77	0.00	7,176,203.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,451,475.04
	TOTAL COSTS								2,724,728.33
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	767,921.01	0.00	0.00	0.00	0.00	7,730,307.05		8,498,228.06

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	884,940.14	0.00	0.00	0.00	0.00	423,614.77		1,308,554.91
3000-3999	Employee Benefits	736,811.30	0.00	0.00	0.00	0.00	3,684,145.70		4,420,957.00
4000-4999	Books and Supplies	59,155.69	0.00	0.00	0.00	0.00	61,220.93		120,376.62
5000-5999	Services and Other Operating Expenditures	206,436.27	0.00	0.00	0.00	0.00	628,108.96		834,545.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00		203,237.44
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	2,858,501.85	0.00	0.00	0.00	0.00	12,527,397.41	0.00	15,385,899.26
7310	Transfers of Indirect Costs	35,852.36	0.00	0.00	0.00	0.00	626,248.07		662,100.43
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	7,717,994.92							7,717,994.92
	Total Indirect Costs and PCR Allocations	7,753,847.28	0.00	0.00	0.00	0.00	626,248.07	0.00	8,380,095.35
	TOTAL BEFORE OBJECT 8980	10,612,349.13	0.00	0.00	0.00	0.00	13,153,645.48	0.00	23,765,994.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,451,475.04
	TOTAL COSTS								28,217,469.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,822.50	0.00	0.00	0.00	0.00	750.00		2,572.50
2000-2999	Classified Salaries	884,940.14	0.00	0.00	0.00	0.00	20,071.29		905,011.43
3000-3999	Employee Benefits	389,811.90	0.00	0.00	0.00	0.00	6,034.57		395,846.47
4000-4999	Books and Supplies	58,651.64	0.00	0.00	0.00	0.00	46,243.37		104,895.01
5000-5999	Services and Other Operating Expenditures	205,158.56	0.00	0.00	0.00	0.00	90,906.26		296,064.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00		203,237.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,743,622.18	0.00	0.00	0.00	0.00	164,005.49	0.00	1,907,627.67
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	1,743,622.18	0.00	0.00	0.00	0.00	164,005.49	0.00	1,907,627.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,451,475.04
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)								5,130,784.40
	TOTAL COSTS								11,489,887.11

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

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	24,584,143.70	10,306,996.23
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)	24,584,143.70	10,306,996.23
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,139.00	
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)		1,139.00

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

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

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

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

If (b) is greater than (a).

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

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

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

SELPA: Santa Barbara County (AR)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,942,197.98		
b. Less: Expenditures paid from federal sources	2,724,728.33		
c. Expenditures paid from state and local sources	28,217,469.65	24,584,143.70	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		24,584,143.70	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,217,469.65	24,584,143.70	3,633,325.95

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 2017-18	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	30,942,197.98		
b. Less: Expenditures paid from federal sources	2,724,728.33		
c. Expenditures paid from state and local sources	28,217,469.65	17,460,567.29	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		17,460,567.29	
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	28,217,469.65	17,460,567.29	
d. Special education unduplicated pupil count	1,173.00	765.00	
e. Per capita state and local expenditures (A2c/A2d)	24,055.81	22,824.27	1,231.54

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

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

SELPA: Santa Barbara County (AR)

	FY 2023-24	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	11,489,887.11	10,306,996.23	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		10,306,996.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,489,887.11</u>	<u>10,306,996.23</u>	<u>1,182,890.88</u>

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

	Actual FY 2023-24	Comparison Year FY 2017-18	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	11,489,887.11	8,920,133.38	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		8,920,133.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,489,887.11</u>	<u>8,920,133.38</u>	
b. Special education unduplicated pupil count	1,173.00	765.00	
c. Per capita local expenditures(B2a/ B2b)	<u>9,795.30</u>	<u>11,660.31</u>	<u>(1,865.00)</u>

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Michelle Coffin

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Director III Fiscal Services

Title

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SELPA: Santa Barbara County (AR)

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,173.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,332,204.99	0.00	0.00	0.00	0.00	7,961,411.04		9,293,616.03
2000-2999	Classified Salaries	1,032,839.15	0.00	0.00	0.00	0.00	4,953,171.60		5,986,010.75
3000-3999	Employee Benefits	982,608.54	0.00	0.00	0.00	0.00	6,195,103.02		7,177,711.56
4000-4999	Books and Supplies	58,000.00	0.00	0.00	0.00	0.00	78,394.00		136,394.00
5000-5999	Services and Other Operating Expenditures	288,822.52	0.00	0.00	0.00	0.00	940,383.00		1,229,205.52
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	3,694,475.20	0.00	0.00	0.00	0.00	20,128,462.66	0.00	23,822,937.86
7310	Transfers of Indirect Costs	39,605.50	0.00	0.00	0.00	0.00	1,100,092.73		1,139,698.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	39,605.50	0.00	0.00	0.00	0.00	1,100,092.73	0.00	1,139,698.23
	TOTAL COSTS	3,734,080.70	0.00	0.00	0.00	0.00	21,228,555.39	0.00	24,962,636.09
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,332,204.99	0.00	0.00	0.00	0.00	7,961,411.04		9,293,616.03
2000-2999	Classified Salaries	811,090.79	0.00	0.00	0.00	0.00	568,080.28		1,379,171.07
3000-3999	Employee Benefits	867,019.13	0.00	0.00	0.00	0.00	3,827,051.19		4,694,070.32
4000-4999	Books and Supplies	58,000.00	0.00	0.00	0.00	0.00	78,394.00		136,394.00
5000-5999	Services and Other Operating Expenditures	186,820.00	0.00	0.00	0.00	0.00	831,125.00		1,017,945.00
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	3,255,134.91	0.00	0.00	0.00	0.00	13,266,061.51	0.00	16,521,196.42
7310	Transfers of Indirect Costs	30,772.86	0.00	0.00	0.00	0.00	699,480.56		730,253.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	30,772.86	0.00	0.00	0.00	0.00	699,480.56	0.00	730,253.42
	TOTAL BEFORE OBJECT 8980	3,285,907.77	0.00	0.00	0.00	0.00	13,965,542.07	0.00	17,251,449.84
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,078,036.36
	TOTAL COSTS								23,329,486.20
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	811,090.79	0.00	0.00	0.00	0.00	0.00		811,090.79	
3000-3999	Employee Benefits	372,834.99	0.00	0.00	0.00	0.00	0.00		372,834.99	
4000-4999	Books and Supplies	58,000.00	0.00	0.00	0.00	0.00	53,394.00		111,394.00	
5000-5999	Services and Other Operating Expenditures	185,920.00	0.00	0.00	0.00	0.00	500.00		186,420.00	
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	1,427,845.78	0.00	0.00	0.00	0.00	53,894.00	0.00	1,481,739.78	
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	1,427,845.78	0.00	0.00	0.00	0.00	53,894.00	0.00	1,481,739.78	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									6,078,036.36
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)									8,809,148.11
	TOTAL COSTS									16,368,924.25

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,173.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,406,526.88	0.00	0.00	0.00	0.00	7,789,435.31	0.00		9,195,962.19
2000-2999	Classified Salaries	1,105,963.89	0.00	0.00	0.00	0.00	4,069,655.64	0.00		5,175,619.53
3000-3999	Employee Benefits	1,040,315.27	0.00	0.00	0.00	0.00	5,568,772.77	0.00		6,609,088.04
4000-4999	Books and Supplies	96,669.20	0.00	0.00	0.00	0.00	61,280.28	0.00		157,949.48
5000-5999	Services and Other Operating Expenditures	251,439.49	0.00	0.00	0.00	0.00	641,153.29	0.00		892,592.78
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00	0.00		203,237.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,104,152.17	0.00	0.00	0.00	0.00	18,130,297.29	0.00	0.00	22,234,449.46
7310	Transfers of Indirect Costs	49,716.64	0.00	0.00	0.00	0.00	940,036.96	0.00		989,753.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,717,994.92								7,717,994.92
	Total Indirect Costs	49,716.64	0.00	0.00	0.00	0.00	940,036.96	0.00	0.00	989,753.60
	TOTAL COSTS	4,153,868.81	0.00	0.00	0.00	0.00	19,070,334.25	0.00	0.00	23,224,203.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	638,605.87	0.00	0.00	0.00	0.00	59,128.26	0.00		697,734.13
2000-2999	Classified Salaries	221,023.75	0.00	0.00	0.00	0.00	3,646,040.87	0.00		3,867,064.62
3000-3999	Employee Benefits	303,503.97	0.00	0.00	0.00	0.00	1,884,627.07	0.00		2,188,131.04
4000-4999	Books and Supplies	37,513.51	0.00	0.00	0.00	0.00	59.35	0.00		37,572.86
5000-5999	Services and Other Operating Expenditures	45,003.22	0.00	0.00	0.00	0.00	13,044.33	0.00		58,047.55
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	1,245,650.32	0.00	0.00	0.00	0.00	5,602,899.88	0.00	0.00	6,848,550.20
7310	Transfers of Indirect Costs	13,864.28	0.00	0.00	0.00	0.00	313,788.89	0.00		327,653.17
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	13,864.28	0.00	0.00	0.00	0.00	313,788.89	0.00	0.00	327,653.17
	TOTAL BEFORE OBJECT 8980	1,259,514.60	0.00	0.00	0.00	0.00	5,916,688.77	0.00	0.00	7,176,203.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									4,451,475.04
	TOTAL COSTS									2,724,728.33

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	767,921.01	0.00	0.00	0.00	0.00	7,730,307.05	0.00		8,498,228.06
2000-2999	Classified Salaries	884,940.14	0.00	0.00	0.00	0.00	423,614.77	0.00		1,308,554.91
3000-3999	Employee Benefits	736,811.30	0.00	0.00	0.00	0.00	3,684,145.70	0.00		4,420,957.00
4000-4999	Books and Supplies	59,155.69	0.00	0.00	0.00	0.00	61,220.93	0.00		120,376.62
5000-5999	Services and Other Operating Expenditures	206,436.27	0.00	0.00	0.00	0.00	628,108.96	0.00		834,545.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00	0.00		203,237.44
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	2,858,501.85	0.00	0.00	0.00	0.00	12,527,397.41	0.00	0.00	15,385,899.26
7310	Transfers of Indirect Costs	35,852.36	0.00	0.00	0.00	0.00	626,248.07	0.00		662,100.43
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)	7,717,994.92								7,717,994.92
	Total Indirect Costs	35,852.36	0.00	0.00	0.00	0.00	626,248.07	0.00	0.00	662,100.43
	TOTAL BEFORE OBJECT 8980	2,894,354.21	0.00	0.00	0.00	0.00	13,153,645.48	0.00	0.00	16,047,999.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,451,475.04
	TOTAL COSTS									20,499,474.73
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,822.50	0.00	0.00	0.00	0.00	750.00	0.00		2,572.50
2000-2999	Classified Salaries	884,940.14	0.00	0.00	0.00	0.00	20,071.29	0.00		905,011.43
3000-3999	Employee Benefits	389,811.90	0.00	0.00	0.00	0.00	6,034.57	0.00		395,846.47
4000-4999	Books and Supplies	58,651.64	0.00	0.00	0.00	0.00	46,243.37	0.00		104,895.01
5000-5999	Services and Other Operating Expenditures	205,158.56	0.00	0.00	0.00	0.00	90,906.26	0.00		296,064.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	203,237.44	0.00	0.00	0.00	0.00	0.00	0.00		203,237.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,743,622.18	0.00	0.00	0.00	0.00	164,005.49	0.00	0.00	1,907,627.67
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	1,743,622.18	0.00	0.00	0.00	0.00	164,005.49	0.00	0.00	1,907,627.67

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,451,475.04
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)									5,130,784.40
	TOTAL COSTS									11,489,887.11

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

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

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

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.

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

SELPA: Santa Barbara County (AR)

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
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)

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p>
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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Santa Barbara County (AR)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	24,962,636.09		
b. Less: Expenditures paid from federal sources	1,633,149.89		
c. Expenditures paid from state and local sources	23,329,486.20	28,217,469.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(7,717,994.92)	
Comparison year's expenditures, adjusted for MOE calculation		20,499,474.73	
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	23,329,486.20	20,499,474.73	2,830,011.47
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	24,962,636.09		
b. Less: Expenditures paid from federal sources	1,633,149.89		
c. Expenditures paid from state and local sources	23,329,486.20	28,217,469.65	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(7,717,994.92)	
Comparison year's expenditures, adjusted for MOE calculation		20,499,474.73	
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	23,329,486.20	20,499,474.73	
d. Special education unduplicated pupil count	1,173.00	1,173.00	
e. Per capita state and local expenditures (A2c/A2d)	19,888.74	17,476.11	2,412.63
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: Santa Barbara County (AR)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2023-24	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,368,924.25	11,489,887.11	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,489,887.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,368,924.25	11,489,887.11	4,879,037.14
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2017-18	
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	16,368,924.25	8,920,133.38	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		8,920,133.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,368,924.25	8,920,133.38	
b. Special education unduplicated pupil count	1,173.00	765.00	
c. Per capita local expenditures (B2a/B2b)	13,954.75	11,660.31	2,294.45
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.			

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Michelle Coffin

Contact Name
Director III Fiscal Services

Title

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Email Address

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

SELPA: Santa Barbara County (AR)

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

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

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

Santa Maria Joint Union High

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)
- WWC - 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

CHK-RESOURCEOBJECTA - (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
40-0000-0-0000-0000-8625	0000	8625	\$135,213.90
Explanation: Revenue received for RDA (AB 1290 - facilities) is transferred to fund 40 annually.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
25	9010	(\$478,987.77)
Explanation: Fund 25 resource 0000 has positive balance.		
		Total of negative resource balances for Fund 25 (\$478,987.77)
51	9010	(\$8,834,253.06)
Explanation: Fund 51 resource 0000 has positive balance.		
		Total of negative resource balances for Fund 51 (\$8,834,253.06)

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3212	3150	(\$1,671.83)
Explanation: Reference GJ24-00089.			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3212	1200	(\$1,671.83)
Explanation: Reference GJ24-00089.			
25	9010	9790	(\$478,987.77)
Explanation: Fund 25 resources 0000 has positive balance.			
51	9010	9790	(\$8,834,253.06)
Explanation: Fund 51 resource 0000 has positive balance.			

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664	\$18,490,215.00	\$18,490,215.00

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Explanation: From CCEIS 2021 Plan Year 2 already closed out.

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

Santa Maria Joint Union High

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)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
51	9010	(\$6,832,724.92)
Explanation: Fund cash is accounted for in two resources 0000 & 9XXX, resources combined have a positive ending fund balance.		
Total of negative resource balances for Fund 51		(\$6,832,724.92)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
51	9010	9790	(\$6,832,724.92)
Explanation: Fund cash is accounted for in two resources 0000 & 9XXX, resources combined have a positive ending fund balance.			