

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2023-2024 Unaudited Actuals



SEPTEMBER 25, 2024



West Contra Costa Unified School District 2023-2024 Unaudited Actuals

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ASSOCIATE SUPERINTENDENT,
BUSINESS SERVICES

JEFF CARTER

DIRECTOR, Business services

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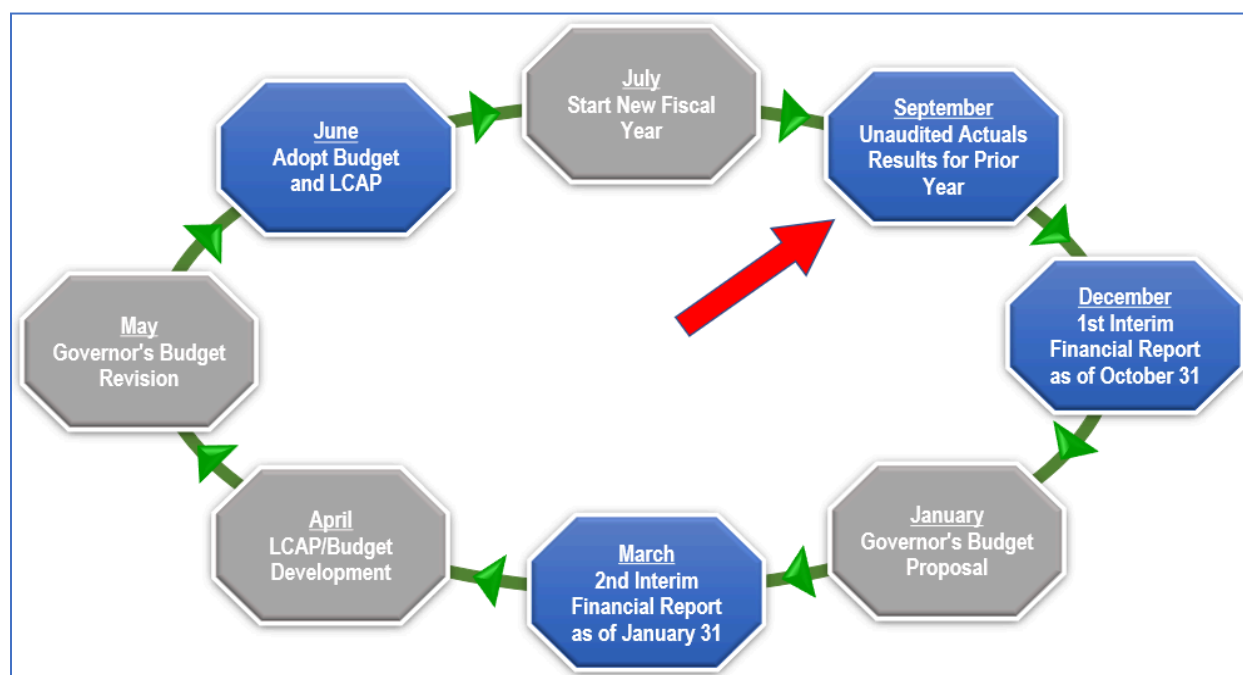
Section 1

Executive Summary

EXECUTIVE SUMMARY

The annual budget cycle for school districts is set out in Education Code 42127, requiring each district to adopt a budget (Adopted Budget) for the subsequent year, on or before July 1st. Districts must file two reports during a fiscal year (interim reports) to report on the District's financial health. The first interim report is due December 15 for the fiscal period ending October 31. The second interim report is due March 17 for the fiscal period ending January 31. The interim reports must include a certification of whether or not the LEA can meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. Education Code 42100 requires the Governing Board of each school district to submit the Unaudited Actuals Reports to the County Superintendent of Schools on or before September 15 each year. **Figure 1** below shows the annual budget cycle.

Figure 1: Annual Budget Cycle



Pursuant to Education Code Section 42100, all school districts must report their unaudited actual financial data to the California Department of Education (CDE) by September 15 of each year. Whereas the fiscal year ends on June 30, budget adjustments are posted throughout July and August. With the completion of the close of books for the 2023-24 school year, we will now enter into the audit period and have an Independent third-party audit our fiscal year financial statements.

GENERAL FUND REVENUES

A public school district in the state of California receives revenues from various sources. The first source of funds is considered unrestricted, meaning it can be used for any purpose the school board designates. This can be found in the Local Control Funding Formula (LCFF) which is comprised of local property taxes and state funding. The vast majority of other funding sources are considered restricted funding, meaning the district can only spend the dollars on allowable uses for which the funds were generated. The combined General Fund includes both restricted and unrestricted revenues.

The following charts and schedules reflect the changes in General Fund revenue projections since Estimated Actuals were presented for the third interim of the 2023-24 Adopted Budget. As we conclude the 2024 fiscal year, we adjust actual revenues and actual expenditures to reflect the actual financial picture for the 2024 fiscal year. **Figure 2** below shows the change in unrestricted and combined revenue by income source.

FIGURE 2: 2023-24 Unaudited Actuals Unrestricted and Combined General Fund Revenues

Unrestricted General Fund Revenues			
Source	Estimated Actuals	Unaudited Actuals	Change
LCFF Sources	\$342,826,553.00	\$344,951,545.73	\$2,124,992.73
Federal Revenue	\$0.00	\$0.00	\$0.00
Other State Revenue	\$9,826,641.00	\$10,819,667.16	\$993,026.16
Other Local Revenue	\$11,642,875.00	\$14,749,690.62	\$3,106,815.62
Total Revenue	\$364,296,069.00	\$370,520,903.51	\$6,224,834.51

Combined General Fund Revenues			
Source	Estimated Actuals	Unaudited Actuals	Change
LCFF Sources	\$ 342,826,553.00	\$ 344,951,545.73	\$ 2,124,992.73
Federal Revenue	\$ 56,966,999.00	\$ 50,381,830.73	\$ (6,585,168.27)
Other State Revenue	\$ 92,292,430.00	\$ 96,124,237.51	\$ 3,831,807.51
Other Local Revenue	\$ 34,190,484.00	\$ 41,437,737.96	\$ 7,247,253.96
Total Revenue	\$ 526,276,466.00	\$ 532,895,351.93	\$ 6,618,885.93

The 2023-24 revenues are projected to be \$6.6M higher than our Third Interim Estimated Actuals presented in May 2024. LCFF and State Revenues increased as a result of updated LCFF calculations, increased Lottery revenue, and the closing of a General Obligation Bond. Local Revenues increased as a result of increased interest revenue, along with increases in

donations, Medi-Cal payments, and Leases/Rentals. Federal Revenue decreased due to unearned revenue as a result of lower expenditures than expected.

Figure 3 shows the growth in LCFF funding from 2022-23 to 2023-24. Much attention has been given to the investment by the state to provide a COLA of 8.22%. On the surface, one might assume that WCCUSD received the whole 8.22%, but **Figure 4** shows that WCCUSD received an effective increase of only 4.36%, year-over-year. This occurs partially because the Targeted Instructional Improvement Grant (TIIG) does not receive a COLA. However, the biggest factor preventing WCCUSD from receiving the full benefit of this COLA is the loss of income due to declining enrollment and reduced average daily attendance rates.

FIGURE 3: Effective LCFF COLA Analysis

Effective COLA Analysis	
2023-24 LCFF Revenues (Third Interim)	\$ 344,951,545.73
2022-23 LCFF Revenues (Unaudited Actuals)	\$ 330,552,260.00
Change \$	\$ 14,399,285.73
Change %	4.36%

Since the Third Interim Estimated Actuals, projected LCFF revenues have increased by \$2.1 million using the 3 3-year average method, as shown in **Figure 4**.

FIGURE 4: LCFF Revenue Change

LCFF Revenue Change			
	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Change
ADA	\$24,726.53	\$24,721.51	-\$5.02
COLA	\$0.08	\$0.08	\$0.00
Unduplicated	\$0.69	\$0.69	\$0.00
Base	\$273,062,558.00	\$275,099,511.00	\$2,036,953.00
Supp./Conc.	\$63,155,113.00	\$63,230,916.00	\$75,803.00
TIIG	\$2,787,535.00	\$2,787,535.00	\$0.00
Home-to-School Trans.	\$2,072,965.00	\$2,072,965.00	\$0.00
Transitional Kindergarten	\$1,748,382.00	\$1,760,619.00	\$12,237.00
Total LCFF Revenue	\$342,826,553.00	\$344,951,546.00	\$2,124,993.00

Note that 64.7% (or \$344.9 million) of General Fund revenue comes from LCFF Sources, which can be used for any purpose designated by the Board of Education. These unrestricted funds are assigned to support the base operational costs of the school district, including general education expenses, special education expenditures that exceed available special education revenues, and funding expenditures outlined in the Local Control Accountability Plan (LCAP) to improve services or outcomes for students who qualify as low-socio-economic, English language learners, or foster youth.

Federal revenue accounts make up 9.5% of our general revenue. As explained previously, Federal funds may only be used for the specific purpose as designated by the government. For example, Individuals with Disabilities Education Act (IDEA) funds may only be spent on special education students. Similarly, Title I, II, III, and Every Student Succeeds Act (ESSA) funds may only be spent as outlined in the program funding guide.

Other State Funds make up 18% of revenues and include both restricted and unrestricted fund sources such as special education (restricted) and lottery (both unrestricted and restricted components).

Other Local Revenue sources include restricted funds from parcel taxes and unrestricted funds for facilities (rental) use of district property which account for 7.8% of revenues.

GENERAL FUND EXPENDITURES

Employee salary and benefits are the drivers of budgetary priorities. Certificated and Classified staff play an important role in continuing the district's success. All West Contra Costa Unified employees help to ensure a safe and positive learning environment in the district. WCCUSD uses a staffing matrix to ensure that proper staffing will be allocated to help meet the goals and objectives related to student achievement. **Figure 6** below demonstrates General Fund Expenditures by Major Object categories and shows how much the district spends for certificated staffing (staff members with teaching, service, or administrative credentials issued by the California Commission on Teacher Credentialing). These are classroom teachers, counselors, nurses, psychologists, speech and language pathologists (SLPs), instructional coaches, vice principals, and principals. These costs represent 33.3% of total combined General Fund expenditures. Classified staffing costs include all support services staff, instructional assistants (in the classroom under teacher supervision), grounds, custodial, office clerical, campus safety specialists, maintenance staff, elementary yard duty supervisors, school community outreach workers, warehouse workers, etc. These costs represent 14.6% of total combined General Fund expenditures. Employee benefit costs include statutory costs, for example, workers' compensation, retirement pension programs (STRS and PERS), and health and welfare benefits. These costs represent 25.9% of total combined General Fund expenditures.

The unaudited actuals reflect changes in the Unrestricted General Fund expenditures since the third interim reporting period. The ability to make these adjustments is due to the availability of expiring, restricted funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These funds were utilized to shift expenditures from the Unrestricted General Fund to support supplemental staffing and services for students under the Elementary and Secondary School Emergency Relief Plan (ESSER). The ESSER plan and CARES Act funds supported the costs of class size reduction in our elementary schools, as well as certificated and classified

salary expenditures related to increased time for additional services since the third interim reporting period.

The unaudited actuals reflect adjustments to the Restricted General Fund expenditures since the third interim reporting period. The decrease in the restricted general fund books and supplies category reflects a timeline change in the planned kitchen infrastructure project. This project has been moved to the 24-25 restricted general fund budget. We utilized restricted ESSER funds for more certificated salaries and fewer expenditures in the books and supplies categories. There were also unexpected savings for services such as insurance, department budgets, and unrestricted/restricted contracts. The general fund contribution to special education expenses increased after the third interim estimated actuals due to increased summer school expenses, contracting outside services, and salaries coming in higher than anticipated since our last reporting period. The general fund contribution to special education services funding grew by \$8.7M since the third interim report. The total contribution to special education expenditures for the 2023-24 fiscal year was \$86,233,060.

FIGURE 5: 2023-24 Unaudited Actuals Unrestricted, Restricted, and Combined General Fund Expenditures by Object

Unrestricted General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 120,196,949	\$ 118,229,676	\$ (1,967,273)
Classified Salaries	\$ 40,767,478	\$ 41,267,188	\$ 499,710
Employee Benefits	\$ 77,050,671	\$ 75,715,407	\$ (1,335,264)
Books and Supplies	\$ 5,250,921	\$ 4,498,780	\$ (752,141)
Services/Other Operating	\$ 43,547,661	\$ 42,086,815	\$ (1,460,846)
Capital Outlay	\$ 49,879	\$ 49,004	\$ (875)
Other Outgo	\$ 1,790,419	\$ 1,788,299	\$ (2,120)
Indirect Costs	\$ (5,180,350)	\$ (4,723,401)	\$ 456,949
Interfund Transfers	\$ 30,000	\$ (915,731)	\$ (945,731)
Total Expenditures	\$ 283,473,628	\$ 278,911,768	\$ (4,561,860)

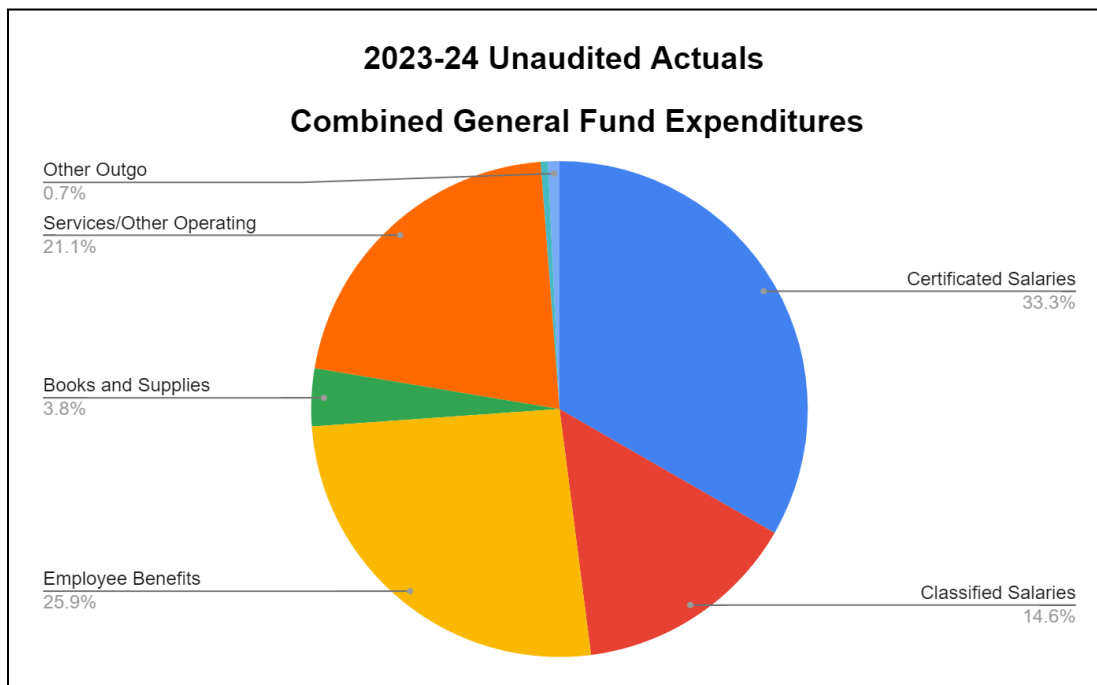
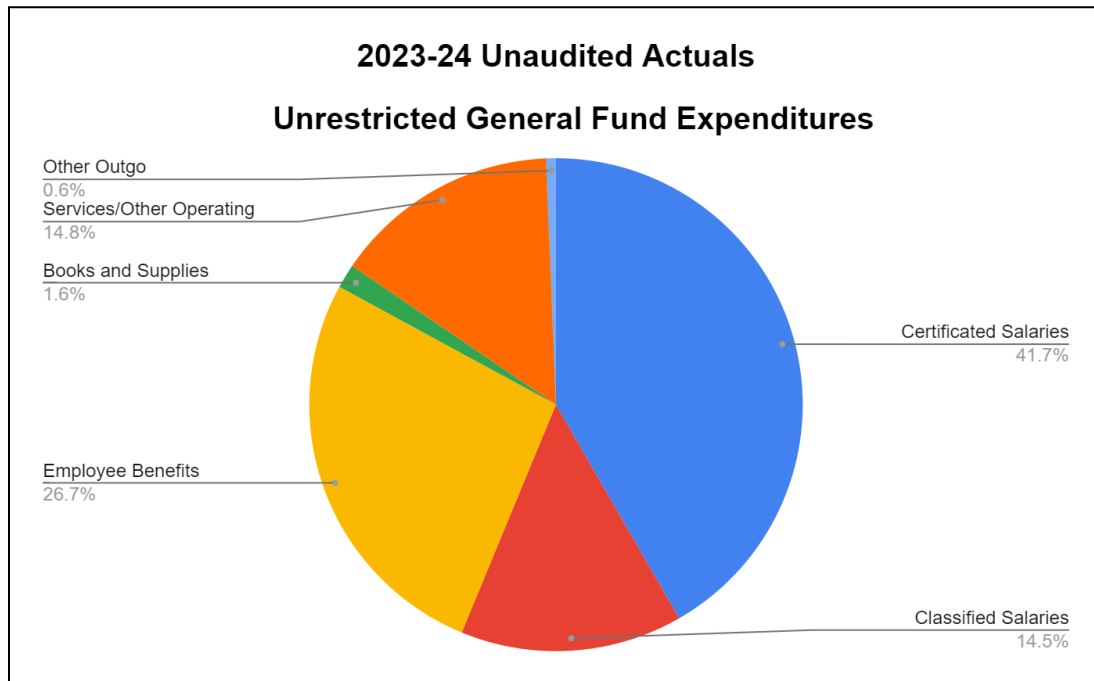
FIGURE 5 (cont'd): 2023-24 Unaudited Actuals Unrestricted, Restricted, and Combined General Fund Expenditures by Object

Restricted General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 58,002,855.00	\$ 60,352,351.00	\$ 2,349,496.00
Classified Salaries	\$ 36,905,904.00	\$ 37,242,635.00	\$ 336,731.00
Employee Benefits	\$ 60,261,688.00	\$ 63,123,840.00	\$ 2,862,152.00
Books and Supplies	\$ 22,959,597.00	\$ 15,637,170.00	\$ (7,322,427.00)
Services/Other Operating	\$ 74,161,296.00	\$ 71,247,383.00	\$ (2,913,913.00)
Capital Outlay	\$ 2,521,413.00	\$ 2,471,657.00	\$ (49,756.00)
Other Outgo	\$ 2,213,955.00	\$ 2,213,955.00	\$ -
Indirect Costs	\$ 3,941,604.00	\$ 3,643,633.00	\$ (297,971.00)
Interfund Transfers	\$ -	\$ -	\$ -
Total Expenditures	\$ 260,968,312.00	\$ 255,932,624.00	\$ (5,035,688.00)

Combined General Fund Expenditures			
Major Object	Estimated Actuals	Unaudited Actuals	Change
Certificated Salaries	\$ 178,199,804	\$ 178,582,027	\$ 382,223
Classified Salaries	\$ 77,673,382	\$ 78,509,823	\$ 836,441
Employee Benefits	\$ 137,312,359	\$ 138,839,247	\$ 1,526,888
Books and Supplies	\$ 28,210,518	\$ 20,135,950	\$ (8,074,568)
Services/Other Operating	\$ 117,708,957	\$ 113,334,198	\$ (4,374,759)
Capital Outlay	\$ 2,571,292	\$ 2,520,661	\$ (50,631)
Other Outgo	\$ 4,004,374	\$ 4,002,254	\$ (2,120)
Indirect Costs	\$ (1,238,746)	\$ (1,079,768)	\$ 158,978
Interfund Transfers	\$ 30,000	\$ (915,731)	\$ (945,731)
Total Expenditures	\$ 544,471,940	\$ 533,928,661	\$ (10,543,279)

Figure 6 shows that salary and benefits costs make up 73.8% of total combined General Fund expenditures. That leaves 26.2% of the general fund budget for operating expenses, such as utility costs, textbooks, supplies, facilities obligations, and contracted services, predominantly to fund contracted staff to address vacancies and staffing shortages.

FIGURE 6: 2023-24 Third Interim Unrestricted and Combined General Fund Expenditures Charts



OTHER FUNDS

In addition to the General Fund (Fund 01), the district is required to maintain other funds when conducting specific programs or activities, and may also use additional funds at their discretion. These other funds are described below.

SPECIAL REVENUE FUNDS

Special Revenue funds are established to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities that compose the majority of the activities associated with these funds.

The Special Revenue Funds include Adult Education (Fund 11), Child Development (Fund 12), and the Cafeteria Fund (Fund 13). The district also maintains the Special Reserve for Other Than Capital Outlay Projects (Fund 17) which is maintained at the direction of the board of education to provide a necessary buffer to provide time for better decision-making in the event of an economic calamity.

CAPITAL PROJECT FUNDS

Capital Project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital projects.

The Capital Project Funds include the Building Fund (Fund 21), Capital Facilities Fund (Fund 25), County School Facilities (Fund 35), and the Special Reserve Fund for Capital Outlay Projects (Fund 40).

DEBT SERVICE FUNDS

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

The Debt Service Funds include the Bond Interest and Redemption Fund (Fund 51) and Debt Service for Blended Component Units (Fund 52), these funds are used to process activities associated with the districts' General Obligation Bonds and Certificates of Participation.

INTERNAL SERVICE FUNDS

Internal Service funds are created principally to render services to other organizational units of the LEA.

The Internal Service funds include the Self-Insurance Fund (Fund 67) where the district accounts for Property and Liability Insurance, and Workers' Compensation Insurance.

ENDING FUND BALANCE

The district's beginning fund balance is the accumulation of results from prior carryover and current operations. The ending fund balance is the result of the beginning fund balance plus or minus the results from operations in the current year. The District's combined ending fund balance for fiscal year 2023-24 is \$125,264,222. This balance is composed of \$24,198,665 in unrestricted funds and \$101,065,557 in restricted funds. The State's minimum reserve requirement for economic uncertainty is 3%. For West Contra Costa Unified the required reserve for the 2024-25 school year is \$15,277,892. Additionally, the district has a reserve balance in Fund 17 totaling \$37,630,016. This local reserve balance will aid in meeting our

financial obligations over the next three fiscal years as we continue the implementation of our fiscal solvency plan to address the district's structural budget deficit.

As reflected in **Figure 7**, the ending fund balance is projected to decrease over the next 3 years, requiring a contribution, or transfer-in, from our local reserves, Fund 17. The 2024-25 Multiyear projections include amended Cost of Living Adjustment (COLA) projections for the new fiscal year. The COLA reduction is based on several factors including underperforming tax collections against previous projections. **Figure 8** demonstrates the change in the estimated COLA based on new information from the state of California for the 2024-25 fiscal year.

FIGURE 7: Unaudited Actuals Multi-Year Budget Summary for 2024-25

Combined General Fund Multi-Year Summary			
	2024-25	2025-26	2026-27
Revenues	\$484,082,687.00	\$475,941,729.00	\$481,609,040.00
Expenditures	\$509,255,094.00	\$494,739,955.00	\$494,188,783.00
Operating Surplus (Deficit)	-\$25,172,407.00	-\$18,798,226.00	-\$12,579,743.00
Beginning Fund Balance	\$125,264,222.00	\$111,591,127.00	\$100,471,507.00
Projected Ending Fund Balance	\$100,091,815.00	\$92,792,901.00	\$87,891,764.00
Transfers In - Fund 17	\$11,499,312.00	\$7,678,606.00	\$8,673,392.00
Projected Ending Fund Balance	\$111,591,127.00	\$100,471,507.00	\$96,565,156.00
Components of Ending Fund Balance			
Nonspendable	\$300,000.00	\$300,000.00	\$300,000.00
Restricted	\$92,007,682.00	\$85,329,308.00	\$81,439,493.00
Committed	\$0.00	\$0.00	\$0.00
Assigned	\$4,005,553.00	\$0.00	\$0.00
Unassigned/Unappropriated			
Reserve for Economic Uncertainty	\$15,277,892.00	\$14,842,199.00	\$14,825,663.00
Unassigned/Unappropriated	\$0.00	\$0.00	\$0.00

Figure 8: COLA Changes

Year	2024-25	2025-26	2026-27
2022-23 Adopted Budget	3.94%	3.29%	3.19%
2023-24 Adopted Budget	1.07%	2.93%	3.08%



Section 2

Summary of all Funds

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 1

	FUND 01 GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL PROJECT FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	344,951,546	-	344,951,546	-	-	-	344,951,546
Federal Revenues	-	50,381,831	50,381,831	15,443,516	-	-	65,825,346
Other State Revenues	10,819,667	85,304,570	96,124,238	17,427,197	6,122,181	575,414	120,249,030
Other Local Revenues	14,749,691	26,688,047	41,437,738	3,771,747	21,634,148	140,759,666	207,603,298
Total Revenues	370,520,904	162,374,448	532,895,352	36,642,460	27,756,329	141,335,080	738,629,221
EXPENDITURES							
Certificated Salaries	118,229,676	60,352,351	178,582,026	2,638,879	-	-	181,220,906
Classified Salaries	41,267,188	37,242,635	78,509,822	10,122,280	320,774	202,334	89,155,211
Employee Benefits	75,715,407	63,123,840	138,839,247	6,639,125	178,402	106,948	145,763,723
Book and Supplies	4,498,780	15,637,170	20,135,950	9,745,679	367,398	300	30,249,327
Services and Other Operating Expenditures	42,086,815	71,247,383	113,334,198	1,711,262	5,539,524	18,107,592	138,692,575
Capital Outlay	49,004	2,471,657	2,520,661	164,149	48,815,970	-	51,500,781
Other Outgo	1,788,299	2,213,955	4,002,253	-	-	111,516,065	115,518,318
Direct/Indirect Support Costs	(4,723,401)	3,643,633	(1,079,768)	1,079,768	-	-	-
Total Expenditures	278,911,767	255,932,623	534,844,390	32,101,142	55,222,069	129,933,238	752,100,840
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	91,609,136	(93,558,175)	(1,949,038)	4,541,318	(27,465,740)	11,401,842	(13,471,619)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	940,230	-	940,230	24,500	16,375,292	-	17,340,022
Interfund Transfers Out	(24,500)	-	(24,500)	-	(16,375,292)	(940,230)	(17,340,022)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(96,898,825)	96,898,825	-	-	-	-	-
Total Other Financing Sources and Uses	(95,983,094)	96,898,825	915,731	24,500	-	(940,230)	-
NET CHANGE IN FUND BALANCE	(4,373,958)	3,340,651	(1,033,308)	4,565,817	(27,465,740)	10,461,611	(13,471,619)
BEGINNING FUND BALANCE JULY 1, 2023	28,572,623	97,724,906	126,297,530	67,956,936	237,483,534	158,048,275	589,786,275
Other Restatements (Audit Adjustment)	-	-	-	-	2,022,320	-	2,022,320
ADJUSTED BEGINNING FUND BALANCE	28,572,623	97,724,906	126,297,530	67,956,936	239,505,853	158,048,275	591,808,594
ENDING FUND BALANCE JUNE 30, 2024	\$ 24,198,665	\$ 101,065,557	\$ 125,264,222	\$ 72,522,753	\$ 212,040,113	\$ 168,509,887	\$ 578,336,975

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

SPECIAL REVENUE FUNDS	FUND 08 STUDENT ACTIVITY	FUND 11 ADULT EDUCATION	FUND 12 CHILD DEVELOPMENT	FUND 13 CAFETERIA	FUND 17 SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	-
Federal Revenues	-	252,880	-	15,190,636	-	15,443,516
Other State Revenues	-	3,495,765	4,738,958	9,192,474	-	17,427,197
Other Local Revenues	32,023	383,049	130,568	1,348,520	1,877,587	3,771,747
Total Revenues	32,023	4,131,694	4,869,526	25,731,630	1,877,587	36,642,460
EXPENDITURES						
Certificated Salaries	-	1,460,673	1,178,207	-	-	2,638,879
Classified Salaries	-	903,875	974,295	8,244,110	-	10,122,280
Employee Benefits	-	961,481	1,257,443	4,420,202	-	6,639,125
Book and Supplies	-	149,308	91,706	9,504,665	-	9,745,679
Services and Other Operating Expenditures	-	261,235	83,577	1,366,450	-	1,711,262
Capital Outlay	-	-	-	164,149	-	164,149
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	168,558	174,323	736,887	-	1,079,768
Total Expenditures	-	3,905,129	3,759,551	24,436,463	-	32,101,142
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	32,023	226,565	1,109,975	1,295,167	1,877,587	4,541,318
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	24,500	-	-	-	24,500
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	24,500	-	-	-	24,500
NET CHANGE IN FUND BALANCE	32,023	251,065	1,109,975	1,295,167	1,877,587	4,565,817
BEGINNING FUND BALANCE JULY 1, 2023	1,503,082	1,159,911	185,846	29,355,668	35,752,430	67,956,936
Other Restatements (Audit Adjustment)	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	1,503,082	1,159,911	185,846	29,355,668	35,752,430	67,956,936
ENDING FUND BALANCE JUNE 30, 2024	\$ 1,535,104	\$ 1,410,975	\$ 1,295,821	\$ 30,650,836	\$ 37,630,017	\$ 72,522,753

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 3

CAPITAL PROJECTS FUNDS

	FUND 21 BUILDING	FUND 25 CAPITAL FACILITIES	FUND 35 COUNTY SCHOOL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	6,122,181	-	6,122,181
Other Local Revenues	9,709,014	2,830,258	745,914	8,348,962	21,634,148
Total Revenues	9,709,014	2,830,258	6,868,095	8,348,962	27,756,329
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	299,524	17,482	-	3,768	320,774
Employee Benefits	164,820	10,020	-	3,562	178,402
Book and Supplies	135,028	190,637	-	41,733	367,398
Services and Other Operating Expenditures	600,411	11,032	-	4,928,082	5,539,524
Capital Outlay	45,959,546	6,173	-	2,850,251	48,815,970
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	47,159,330	235,344	-	7,827,396	55,222,069
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(37,450,316)	2,594,914	6,868,095	521,567	(27,465,740)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	16,375,292	-	-	-	16,375,292
Interfund Transfers Out	-	-	(16,375,292)	-	(16,375,292)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	16,375,292	-	(16,375,292)	-	-
NET CHANGE IN FUND BALANCE	(21,075,024)	2,594,914	(9,507,197)	521,567	(27,465,740)
BEGINNING FUND BALANCE JULY 1, 2023	192,024,658	10,552,751	9,502,442	25,403,683	237,483,534
Other Restatements (Audit Adjustment)	2,022,320	-	-	-	2,022,320
ADJUSTED BEGINNING FUND BALANCE	194,046,977	10,552,751	9,502,442	25,403,683	239,505,853
ENDING FUND BALANCE JUNE 30, 2024	\$ 172,971,954	\$ 13,147,665	\$ (4,755)	\$ 25,925,249	\$ 212,040,113

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

OTHER FUNDS	FUND 51 BOND INTEREST REDEMPTION	FUND 52 DEBT SERVICE COMPONENT UNITS	FUND 67 SELF INSURANCE	FUND 71 RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	575,414	-	-	-	575,414
Other Local Revenues	110,667,929	-	3,623,589	26,468,148	140,759,666
Total Revenues	111,243,343	-	3,623,589	26,468,148	141,335,080
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	202,334	-	202,334
Employee Benefits	-	-	106,948	-	106,948
Book and Supplies	-	-	300	-	300
Services and Other Operating Expenditures	-	-	3,779,411	14,328,181	18,107,592
Capital Outlay	-	-	-	-	-
Other Outgo	111,516,065	-	-	-	111,516,065
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	111,516,065	-	4,088,993	14,328,181	129,933,238
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(272,722)	-	(465,403)	12,139,967	11,401,842
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	(940,230)	-	-	(940,230)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	(940,230)	-	-	(940,230)
NET CHANGE IN FUND BALANCE	(272,722)	(940,230)	(465,403)	12,139,967	10,461,611
BEGINNING FUND BALANCE JULY 1, 2023	114,998,464	940,230	471,448	41,638,134	158,048,275
Other Restatements (Audit Adjustment)	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	114,998,464	940,230	471,448	41,638,134	158,048,275
ENDING FUND BALANCE JUNE 30, 2024	\$ 114,725,742	\$ -	\$ 6,044	\$ 53,778,100	\$ 168,509,887

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS UNRESTRICTED**

Description	Object Codes	2023-24 Estimated Actuals Unrestricted	2023-24 Unaudited Actuals Unrestricted	Change = Positive (Negative) Unrestricted
REVENUES				
LCFF Sources	8010-8099	\$ 342,826,553	\$ 344,951,546	\$ 2,124,993
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 9,826,641	\$ 10,819,667	\$ 993,026
Other Local Revenue	8600-8799	\$ 11,642,875	\$ 14,749,691	\$ 3,106,816
TOTAL REVENUES		\$ 364,296,069	\$ 370,520,904	\$ 6,224,835
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 120,196,949	\$ 118,229,676	\$ (1,967,273)
Classified Salaries	2000-2999	\$ 40,767,478	\$ 41,267,188	\$ 499,710
Employee Benefits	3000-3999	\$ 77,050,671	\$ 75,715,407	\$ (1,335,264)
Books and Supplies	4000-4999	\$ 5,250,921	\$ 4,498,780	\$ (752,141)
Services and Other Operating Expenditures	5000-5999	\$ 43,547,661	\$ 42,086,815	\$ (1,460,846)
Capital Outlay	6000-6999	\$ 49,879	\$ 49,004	\$ (875)
Other Outgo	7100-7299	\$ 1,790,419	\$ 1,788,299	\$ (2,120)
Transfers of Indirect Costs	7300-7399	\$ (5,180,350)	\$ (4,723,401)	\$ 456,950
Interfund Transfers		\$ 30,000	\$ (915,731)	\$ (945,731)
Contributions	8980-8999	\$ 89,171,952	\$ 96,898,825	\$ 7,726,873
TOTAL EXPENDITURES and OTHER FINANCING		\$ 372,675,580	\$ 374,894,862	\$ 2,219,282
Net Increase/(Decrease) in Fund Balance		\$ (8,379,511)	\$ (4,373,958)	\$ 4,005,553
FUND BALANCE				
Beginning Balance, 7/1/2023		\$ 28,572,623	\$ 28,572,623	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2023		\$ 28,572,623	\$ 28,572,623	\$ -
Ending Fund Balance, 6/30/2024		\$ 20,193,112	\$ 24,198,665	\$ 4,005,553

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS RESTRICTED**

Description	Object Codes	2023-24 Estimated Actuals Unrestricted	2023-24 Unaudited Actuals Unrestricted	Change = Positive (Negative) Restricted
REVENUES				
LCFF Sources	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 56,966,999	\$ 50,381,831	\$ (6,585,168)
Other State Revenue	8300-8599	\$ 82,465,789	\$ 85,304,570	\$ 2,838,781
Other Local Revenue	8600-8799	\$ 22,547,609	\$ 26,688,047	\$ 4,140,438
TOTAL REVENUES		\$ 161,980,397	\$ 162,374,448	\$ 394,051
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 58,002,855	\$ 60,352,351	\$ 2,349,496
Classified Salaries	2000-2999	\$ 36,905,904	\$ 37,242,635	\$ 336,731
Employee Benefits	3000-3999	\$ 60,261,688	\$ 63,123,840	\$ 2,862,152
Books and Supplies	4000-4999	\$ 22,959,597	\$ 15,637,170	\$ (7,322,427)
Services and Other Operating Expenditures	5000-5999	\$ 74,161,296	\$ 71,247,383	\$ (2,913,913)
Capital Outlay	6000-6999	\$ 2,521,413	\$ 2,471,657	\$ (49,756)
Other Outgo	7100-7299	\$ 2,213,955	\$ 2,213,955	\$ (0)
Transfers of Indirect Costs	7300-7399	\$ 3,941,604	\$ 3,643,633	\$ (297,971)
Interfund Transfers		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (89,171,952)	\$ (96,898,825)	\$ (7,726,873)
TOTAL EXPENDITURES and OTHER FINANCING		\$ 171,796,360	\$ 159,033,798	\$ (12,762,562)
Net Increase/(Decrease) in Fund Balance		\$ (9,815,963)	\$ 3,340,651	\$ 13,156,614
FUND BALANCE				
Beginning Balance, 7/1/2023		\$ 97,724,906	\$ 97,724,906	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2023		\$ 97,724,906	\$ 97,724,906	\$ -
Ending Fund Balance, 6/30/2024		\$ 87,908,943	\$ 101,065,557	\$ 13,156,614

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2023-24 UNAUDITED ACTUALS - DISTRICT SUMMARY
COMPARATIVE ANALYSIS COMBINED**

Description	Object Codes	2023-24 Estimated Actuals Unrestricted	2023-24 Unaudited Actuals Unrestricted	Change = Positive (Negative) Combined
REVENUES				
LCFF Sources	8010-8099	\$ 342,826,553	\$ 344,951,546	\$ 2,124,993
Federal Revenue	8100-8299	\$ 56,966,999	\$ 50,381,831	\$ (6,585,168)
Other State Revenue	8300-8599	\$ 92,292,430	\$ 96,124,238	\$ 3,831,808
Other Local Revenue	8600-8799	\$ 34,190,484	\$ 41,437,738	\$ 7,247,254
TOTAL REVENUES		\$ 526,276,466	\$ 532,895,352	\$ 6,618,886
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 178,199,804	\$ 178,582,026	\$ 382,222
Classified Salaries	2000-2999	\$ 77,673,382	\$ 78,509,822	\$ 836,440
Employee Benefits	3000-3999	\$ 137,312,359	\$ 138,839,247	\$ 1,526,888
Books and Supplies	4000-4999	\$ 28,210,518	\$ 20,135,950	\$ (8,074,568)
Services and Other Operating Expenditures	5000-5999	\$ 117,708,957	\$ 113,334,198	\$ (4,374,759)
Capital Outlay	6000-6999	\$ 2,571,292	\$ 2,520,661	\$ (50,631)
Other Outgo	7100-7299	\$ 4,004,374	\$ 4,002,253	\$ (2,121)
Transfers of Indirect Costs	7300-7399	\$ (1,238,746)	\$ (1,079,768)	\$ 158,978
Interfund Transfers		\$ 30,000	\$ (915,731)	\$ (945,731)
Contributions	8980-8999	\$ -	\$ -	\$ -
TOTAL EXPENDITURES and OTHER FINANCING		\$ 544,471,940	\$ 533,928,660	\$ (10,543,280)
Net Increase/(Decrease) in Fund Balance		\$ (18,195,474)	\$ (1,033,308)	\$ 17,162,166
FUND BALANCE				
Beginning Balance, 7/1/2023		\$ 126,297,529	\$ 126,297,530	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2023		\$ 126,297,529	\$ 126,297,530	\$ -
Ending Fund Balance, 6/30/2024		\$ 108,102,055	\$ 125,264,222	\$ 17,162,167



Section 3

2023-2024 Unaudited Actuals State Forms

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.36%
	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.	\$11,391,200.86
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$289,498,634.86
	Appropriations Subject to Limit	\$289,498,634.86
	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	8.01%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 25, 2024

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Glen Pena

Name
Director, External Business Services

Title
(925) 942-3411

Telephone
GPena@cccoe.k12.ca.us

E-mail Address

For School District:

Dr. Kim Moses

Name
Associate Superintendent, Business Services

Title
(510) 231-1170

Telephone
kmoses@wccusd.net

E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	344,951,545.73	0.00	344,951,545.73	337,588,413.00	0.00	337,588,413.00	-2.1%
2) Federal Revenue		8100-8299	0.00	50,381,830.73	50,381,830.73	0.00	31,274,859.00	31,274,859.00	-37.9%
3) Other State Revenue		8300-8599	10,819,667.16	85,304,570.35	96,124,237.51	9,784,509.00	81,865,532.00	91,650,041.00	-4.7%
4) Other Local Revenue		8600-8799	14,749,690.62	26,688,047.34	41,437,737.96	5,561,167.00	18,008,207.00	23,569,374.00	-43.1%
5) TOTAL, REVENUES			370,520,903.51	162,374,448.42	532,895,351.93	352,934,089.00	131,148,598.00	484,082,687.00	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	118,229,675.82	60,352,350.60	178,582,026.42	120,670,967.00	57,680,670.00	178,351,637.00	-0.1%
2) Classified Salaries		2000-2999	41,267,187.61	37,242,634.65	78,509,822.26	40,545,605.00	40,483,794.00	81,029,399.00	3.2%
3) Employee Benefits		3000-3999	75,715,407.03	63,123,840.05	138,839,247.08	78,459,818.00	63,785,061.00	142,244,879.00	2.5%
4) Books and Supplies		4000-4999	4,498,779.91	15,637,170.37	20,135,950.28	5,113,778.00	17,969,029.00	23,082,807.00	14.6%
5) Services and Other Operating Expenditures		5000-5999	42,086,814.97	71,247,382.55	113,334,197.52	37,337,676.00	45,881,238.00	83,218,914.00	-26.6%
6) Capital Outlay		6000-6999	49,003.94	2,471,657.34	2,520,661.28	0.00	400,000.00	400,000.00	-84.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,788,298.61	2,213,954.66	4,002,253.27	456,360.00	2,260,000.00	2,716,360.00	-32.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,723,400.50)	3,643,632.81	(1,079,767.69)	(5,941,421.00)	4,152,519.00	(1,788,902.00)	65.7%
9) TOTAL, EXPENDITURES			278,911,767.39	255,932,623.03	534,844,390.42	276,642,783.00	232,612,311.00	509,255,094.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,609,136.12	(93,558,174.61)	(1,949,038.49)	76,291,306.00	(101,463,713.00)	(25,172,407.00)	1,191.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	940,230.43	0.00	940,230.43	11,499,312.00	0.00	11,499,312.00	1,123.0%
b) Transfers Out		7600-7629	24,499.52	0.00	24,499.52	0.00	0.00	0.00	-100.0%
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	(96,898,825.31)	96,898,825.31	0.00	(92,405,838.00)	92,405,838.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,983,094.40)	96,898,825.31	915,730.91	(80,906,526.00)	92,405,838.00	11,499,312.00	1,155.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,373,958.28)	3,340,650.70	(1,033,307.58)	(4,615,220.00)	(9,057,875.00)	(13,673,095.00)	1,223.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
2) Ending Balance, June 30 (E + F1e)			24,198,665.09	101,065,557.18	125,264,222.27	19,583,445.09	92,007,682.18	111,591,127.27	-10.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	314,891.99	0.00	314,891.99	300,000.00	0.00	300,000.00	-4.7%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	(.13)	(.13)	New
b) Restricted		9740	0.00	101,065,557.31	101,065,557.31	0.00	92,038,847.06	92,038,847.06	-8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,768,441.39	0.00	7,768,441.39	3,978,525.27	0.00	3,978,525.27	-48.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,045,331.71	0.00	16,045,331.71	15,277,652.82	0.00	15,277,652.82	-4.8%
Unassigned/Unappropriated Amount		9790	0.00	(.13)	(.13)	(42,733.00)	(31,164.75)	(73,897.75)	56,844,323.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	39,259,202.13	95,422,628.96	134,681,831.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	(894,894.00)	0.00	(894,894.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	2,714.26	0.00	2,714.26				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	19,762.27	0.00	19,762.27				
3) Accounts Receivable		9200	5,169,378.87	1,341,034.60	6,510,413.47				
4) Due from Grantor Government		9290	810,900.51	25,178,698.96	25,989,599.47				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	314,891.99	0.00	314,891.99				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			44,751,956.03	121,942,362.52	166,694,318.55				
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	17,450,520.66	13,480,207.98	30,930,728.64				
2) Due to Grantor Governments		9590	3,102,770.28	1,320,755.68	4,423,525.96				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,075,841.68	6,075,841.68				
6) TOTAL, LIABILITIES			20,553,290.94	20,876,805.34	41,430,096.28				
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)			24,198,665.09	101,065,557.18	125,264,222.27				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	189,699,043.00	0.00	189,699,043.00	166,101,828.00	0.00	166,101,828.00	-12.4%
Education Protection Account State Aid - Current Year		8012	38,940,536.00	0.00	38,940,536.00	56,491,616.00	0.00	56,491,616.00	45.1%
State Aid - Prior Years		8019	84,506.00	0.00	84,506.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	555,868.30	0.00	555,868.30	546,159.00	0.00	546,159.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,829.15	0.00	3,829.15	3,825.00	0.00	3,825.00	-0.1%
County & District Taxes									
Secured Roll Taxes		8041	84,839,361.00	0.00	84,839,361.00	88,411,543.00	0.00	88,411,543.00	4.2%
Unsecured Roll Taxes		8042	3,959,026.79	0.00	3,959,026.79	3,980,191.00	0.00	3,980,191.00	0.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,544,940.00	0.00	5,544,940.00	6,980,084.00	0.00	6,980,084.00	25.9%
Education Revenue Augmentation Fund (ERAF)		8045	20,708,915.29	0.00	20,708,915.29	19,988,326.00	0.00	19,988,326.00	-3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,823,112.80	0.00	23,823,112.80	20,017,506.00	0.00	20,017,506.00	-16.0%

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)	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			368,159,138.33	0.00	368,159,138.33	362,521,078.00	0.00	362,521,078.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,207,592.60)	0.00	(23,207,592.60)	(24,932,665.00)	0.00	(24,932,665.00)	7.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			344,951,545.73	0.00	344,951,545.73	337,588,413.00	0.00	337,588,413.00	-2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,861,378.06	7,861,378.06	0.00	7,027,388.00	7,027,388.00	-10.6%
Special Education Discretionary Grants		8182	0.00	742,426.23	742,426.23	0.00	749,351.00	749,351.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,927.00	3,927.00	0.00	0.00	0.00	-100.0%
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		8,321,929.76	8,321,929.76		9,400,000.00	9,400,000.00	13.0%
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		756,412.24	756,412.24		1,056,272.00	1,056,272.00	39.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,079,750.82	1,079,750.82		998,107.00	998,107.00	-7.6%
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		2,502,553.48	2,502,553.48		3,033,443.00	3,033,443.00	21.2%

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)	
Career and Technical Education	3500-3599	8290		238,070.11	238,070.11		327,326.00	327,326.00	37.5%
All Other Federal Revenue	All Other	8290	0.00	28,875,383.03	28,875,383.03	0.00	8,682,972.00	8,682,972.00	-69.9%
TOTAL, FEDERAL REVENUE			0.00	50,381,830.73	50,381,830.73	0.00	31,274,859.00	31,274,859.00	-37.9%
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		23,540,756.00	23,540,756.00		24,365,514.00	24,365,514.00	3.5%
Prior Years	6500	8319		(32,335.00)	(32,335.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	117,304.00	117,304.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,042,132.00	0.00	1,042,132.00	1,000,000.00	0.00	1,000,000.00	-4.0%
Lottery - Unrestricted and Instructional Materials		8560	5,243,244.16	2,729,873.70	7,973,117.86	4,348,359.00	1,500,000.00	5,848,359.00	-26.6%
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		5,592,407.74	5,592,407.74		4,759,869.00	4,759,869.00	-14.9%
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		(25,856.55)	(25,856.55)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,099,037.80	1,099,037.80		1,783,117.00	1,783,117.00	62.2%
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	4,534,291.00	52,283,382.66	56,817,673.66	4,436,150.00	49,457,032.00	53,893,182.00	-5.1%
TOTAL, OTHER STATE REVENUE			10,819,667.16	85,304,570.35	96,124,237.51	9,784,509.00	81,865,532.00	91,650,041.00	-4.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	10,010,330.57	10,010,330.57	0.00	10,000,000.00	10,000,000.00	-0.1%
Other		8622	0.00	5,621,569.85	5,621,569.85	0.00	5,600,000.00	5,600,000.00	-0.4%
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	546,349.45	616,908.10	1,163,257.55	340,167.00	396,950.00	737,117.00	-36.6%
Interest		8660	6,134,387.02	0.00	6,134,387.02	3,200,000.00	0.00	3,200,000.00	-47.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	976,366.02	0.00	976,366.02	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	129,232.04	129,232.04	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,092,588.13	10,310,006.78	17,402,594.91	2,021,000.00	2,011,257.00	4,032,257.00	-76.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,749,690.62	26,688,047.34	41,437,737.96	5,561,167.00	18,008,207.00	23,569,374.00	-43.1%
TOTAL, REVENUES			370,520,903.51	162,374,448.42	532,895,351.93	352,934,089.00	131,148,598.00	484,082,687.00	-9.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,218,017.70	42,785,710.23	138,003,727.93	92,677,619.00	43,443,260.00	136,120,879.00	-1.4%
Certificated Pupil Support Salaries		1200	3,104,046.93	10,895,339.94	13,999,386.87	6,066,006.00	7,458,656.00	13,524,662.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	16,132,161.57	2,851,548.04	18,983,709.61	18,024,431.00	2,504,363.00	20,528,794.00	8.1%
Other Certificated Salaries		1900	3,775,449.62	3,819,752.39	7,595,202.01	3,902,911.00	4,274,391.00	8,177,302.00	7.7%
TOTAL, CERTIFICATED SALARIES			118,229,675.82	60,352,350.60	178,582,026.42	120,670,967.00	57,680,670.00	178,351,637.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,185,480.30	17,611,757.73	18,797,238.03	1,442,732.00	21,004,854.00	22,447,586.00	19.4%
Classified Support Salaries		2200	15,073,281.13	11,561,395.89	26,634,677.02	15,444,172.00	11,433,357.00	26,877,529.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	5,961,069.73	1,461,711.05	7,422,780.78	5,411,633.00	1,650,684.00	7,062,317.00	-4.9%
Clerical, Technical and Office Salaries		2400	15,149,149.66	2,703,133.03	17,852,282.69	14,456,152.00	2,488,280.00	16,944,432.00	-5.1%
Other Classified Salaries		2900	3,898,206.79	3,904,636.95	7,802,843.74	3,790,916.00	3,906,619.00	7,697,535.00	-1.3%
TOTAL, CLASSIFIED SALARIES			41,267,187.61	37,242,634.65	78,509,822.26	40,545,605.00	40,483,794.00	81,029,399.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,369,426.96	28,102,310.17	49,471,737.13	22,473,829.00	26,134,596.00	48,608,425.00	-1.7%
PERS		3201-3202	10,137,629.23	8,998,673.78	19,136,303.01	10,217,859.00	10,526,990.00	20,744,849.00	8.4%
OASDI/Medicare/Alternative		3301-3302	4,682,602.10	3,670,579.55	8,353,181.65	4,536,863.00	3,902,559.00	8,439,422.00	1.0%
Health and Welfare Benefits		3401-3402	21,945,937.46	12,305,552.79	34,251,490.25	24,431,178.00	13,800,482.00	38,231,660.00	11.6%
Unemployment Insurance		3501-3502	76,980.99	48,087.89	125,068.88	74,767.00	47,648.00	122,415.00	-2.1%
Workers' Compensation		3601-3602	4,988,258.71	3,044,934.91	8,033,193.62	4,301,932.00	2,628,619.00	6,930,551.00	-13.7%
OPEB, Allocated		3701-3702	11,524,495.40	6,540,532.80	18,065,028.20	11,690,247.00	6,416,433.00	18,106,680.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Employee Benefits		3901-3902	990,076.18	413,168.16	1,403,244.34	733,143.00	327,734.00	1,060,877.00	-24.4%
TOTAL, EMPLOYEE BENEFITS			75,715,407.03	63,123,840.05	138,839,247.08	78,459,818.00	63,785,061.00	142,244,879.00	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,453,793.25	3,453,793.25	0.00	1,554,742.00	1,554,742.00	-55.0%
Books and Other Reference Materials		4200	3,973.30	158,186.36	162,159.66	7,000.00	150,000.00	157,000.00	-3.2%
Materials and Supplies		4300	3,501,963.53	7,083,687.40	10,585,650.93	4,623,278.00	16,093,521.00	20,716,799.00	95.7%
Noncapitalized Equipment		4400	992,843.08	4,941,503.36	5,934,346.44	483,500.00	170,766.00	654,266.00	-89.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,498,779.91	15,637,170.37	20,135,950.28	5,113,778.00	17,969,029.00	23,082,807.00	14.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,534,395.55	19,725,454.21	22,259,849.76	510,000.00	16,829,560.00	17,339,560.00	-22.1%
Travel and Conferences		5200	194,174.52	700,543.32	894,717.84	119,700.00	533,493.00	653,193.00	-27.0%
Dues and Memberships		5300	73,699.33	46,629.08	120,328.41	80,150.00	26,300.00	106,450.00	-11.5%
Insurance		5400 - 5450	3,575,537.55	0.00	3,575,537.55	3,838,606.00	0.00	3,838,606.00	7.4%
Operations and Housekeeping Services		5500	9,172,519.22	0.00	9,172,519.22	8,116,000.00	0.00	8,116,000.00	-11.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,380,933.66	3,557,512.33	4,938,445.99	1,167,700.00	3,037,512.00	4,205,212.00	-14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,721.00	142,843.35	168,564.35	0.00	1,500.00	1,500.00	-99.1%
Professional/Consulting Services and Operating Expenditures		5800	24,130,911.08	47,072,455.25	71,203,366.33	22,303,620.00	25,452,873.00	47,756,493.00	-32.9%
Communications		5900	998,923.06	1,945.01	1,000,868.07	1,201,900.00	0.00	1,201,900.00	20.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,086,814.97	71,247,382.55	113,334,197.52	37,337,676.00	45,881,238.00	83,218,914.00	-26.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,201,097.75	1,201,097.75	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	416,570.80	416,570.80	0.00	300,000.00	300,000.00	-28.0%
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	49,003.94	853,988.79	902,992.73	0.00	100,000.00	100,000.00	-88.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,003.94	2,471,657.34	2,520,661.28	0.00	400,000.00	400,000.00	-84.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	2,213,954.66	2,213,954.66	0.00	2,260,000.00	2,260,000.00	2.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	143,298.61	0.00	143,298.61	96,360.00	0.00	96,360.00	-32.8%
Other Debt Service - Principal		7439	1,645,000.00	0.00	1,645,000.00	360,000.00	0.00	360,000.00	-78.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,788,298.61	2,213,954.66	4,002,253.27	456,360.00	2,260,000.00	2,716,360.00	-32.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,643,632.81)	3,643,632.81	0.00	(4,152,519.00)	4,152,519.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,079,767.69)	0.00	(1,079,767.69)	(1,788,902.00)	0.00	(1,788,902.00)	65.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,723,400.50)	3,643,632.81	(1,079,767.69)	(5,941,421.00)	4,152,519.00	(1,788,902.00)	65.7%
TOTAL, EXPENDITURES			278,911,767.39	255,932,623.03	534,844,390.42	276,642,783.00	232,612,311.00	509,255,094.00	-4.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	940,230.43	0.00	940,230.43	11,499,312.00	0.00	11,499,312.00	1,123.0%
(a) TOTAL, INTERFUND TRANSFERS IN			940,230.43	0.00	940,230.43	11,499,312.00	0.00	11,499,312.00	1,123.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,499.52	0.00	24,499.52	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,499.52	0.00	24,499.52	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	(96,898,825.31)	96,898,825.31	0.00	(92,405,838.00)	92,405,838.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(96,898,825.31)	96,898,825.31	0.00	(92,405,838.00)	92,405,838.00	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)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(95,983,094.40)	96,898,825.31	915,730.91	(80,906,526.00)	92,405,838.00	11,499,312.00	1,155.8%

DescriptionFunction CodesObject 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	344,951,545.73	0.00	344,951,545.73	337,588,413.00	0.00	337,588,413.00	-2.1%
2) Federal Revenue		8100-8299	0.00	50,381,830.73	50,381,830.73	0.00	31,274,859.00	31,274,859.00	-37.9%
3) Other State Revenue		8300-8599	10,819,667.16	85,304,570.35	96,124,237.51	9,784,509.00	81,865,532.00	91,650,041.00	-4.7%
4) Other Local Revenue		8600-8799	14,749,690.62	26,688,047.34	41,437,737.96	5,561,167.00	18,008,207.00	23,569,374.00	-43.1%
5) TOTAL, REVENUES			370,520,903.51	162,374,448.42	532,895,351.93	352,934,089.00	131,148,598.00	484,082,687.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	143,949,804.03	148,265,656.38	292,215,460.41	143,662,452.00	136,593,907.00	280,256,359.00	-4.1%
2) Instruction - Related Services	2000-2999		43,520,843.51	23,847,427.65	67,368,271.16	43,829,431.00	21,869,366.00	65,698,797.00	-2.5%
3) Pupil Services	3000-3999		22,459,743.94	30,993,326.71	53,453,070.65	28,349,888.00	28,823,473.00	57,173,361.00	7.0%
4) Ancillary Services	4000-4999		963,596.74	23,584,550.72	24,548,147.46	711,853.00	22,639,716.00	23,351,569.00	-4.9%
5) Community Services	5000-5999		94,011.68	197,404.12	291,415.80	30,000.00	396,950.00	426,950.00	46.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		32,281,038.10	8,404,655.98	40,685,694.08	26,525,730.00	4,406,497.00	30,932,227.00	-24.0%
8) Plant Services	8000-8999		33,854,430.78	18,425,646.81	52,280,077.59	33,077,069.00	15,622,402.00	48,699,471.00	-6.8%
9) Other Outgo	9000-9999		1,788,298.61	2,213,954.66	4,002,253.27	456,360.00	2,260,000.00	2,716,360.00	-32.1%
10) TOTAL, EXPENDITURES			278,911,767.39	255,932,623.03	534,844,390.42	276,642,783.00	232,612,311.00	509,255,094.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			91,609,136.12	(93,558,174.61)	(1,949,038.49)	76,291,306.00	(101,463,713.00)	(25,172,407.00)	1,191.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	940,230.43	0.00	940,230.43	11,499,312.00	0.00	11,499,312.00	1,123.0%
b) Transfers Out		7600-7629	24,499.52	0.00	24,499.52	0.00	0.00	0.00	-100.0%
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	(96,898,825.31)	96,898,825.31	0.00	(92,405,838.00)	92,405,838.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,983,094.40)	96,898,825.31	915,730.91	(80,906,526.00)	92,405,838.00	11,499,312.00	1,155.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,373,958.28)	3,340,650.70	(1,033,307.58)	(4,615,220.00)	(9,057,875.00)	(13,673,095.00)	1,223.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description Function Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,572,623.37	97,724,906.48	126,297,529.85	24,198,665.09	101,065,557.18	125,264,222.27	-0.8%
2) Ending Balance, June 30 (E + F1e)			24,198,665.09	101,065,557.18	125,264,222.27	19,583,445.09	92,007,682.18	111,591,127.27	-10.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	314,891.99	0.00	314,891.99	300,000.00	0.00	300,000.00	-4.7%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	(.13)	(.13)	New
b) Restricted		9740	0.00	101,065,557.31	101,065,557.31	0.00	92,038,847.06	92,038,847.06	-8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,768,441.39	0.00	7,768,441.39	3,978,525.27	0.00	3,978,525.27	-48.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,045,331.71	0.00	16,045,331.71	15,277,652.82	0.00	15,277,652.82	-4.8%
Unassigned/Unappropriated Amount		9790	0.00	(.13)	(.13)	(42,733.00)	(31,164.75)	(73,897.75)	56,844,323.1%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	17,830,185.27	18,731,957.27
6211	Literacy Coaches and Reading Specialists Grant Program	3,694,885.00	0.00
6266	Educator Effectiveness, FY 2021-22	4,837,120.38	3,086,584.38
6300	Lottery: Instructional Materials	1,059,475.31	1,004,733.31
6332	CA Community Schools Partnership Act - Implementation Grant	7,349,668.55	11,841,981.55
6500	Special Education	1,278,104.66	1,278,104.66
6546	Mental Health-Related Services	1,167,320.99	833,391.99
6547	Special Education Early Intervention Preschool Grant	3,557,920.35	4,251,316.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,903,722.74	6,017,373.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,438,261.11	195,998.11
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	23,899.68	23,899.68
7029	Child Nutrition: Food Service Staff Training Funds	36,835.25	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,450,721.00	0.00
7311	Classified School Employee Professional Development Block Grant	141,812.68	141,812.68
7339	Dual Enrollment Opportunities	612,689.09	163,285.09
7399	LCFF Equity Multiplier	816,826.00	816,826.00
7412	A-G Access/Success Grant	670,745.13	52,745.13
7413	A-G Learning Loss Mitigation Grant	300,265.18	19,336.18
7435	Learning Recovery Emergency Block Grant	23,115,441.96	23,115,441.96
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,901,594.66	2,189,330.66
9010	Other Restricted Local	16,878,062.32	18,274,728.32
Total, Restricted Balance		101,065,557.31	92,038,847.06

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	32,022.93	190,000.00	493.3%
5) TOTAL, REVENUES			32,022.93	190,000.00	493.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			32,022.93	190,000.00	493.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,022.93	190,000.00	493.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,081.52	1,535,104.45	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,081.52	1,535,104.45	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,081.52	1,535,104.45	2.1%
2) Ending Balance, June 30 (E + F1e)			1,535,104.45	1,725,104.45	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,535,104.45	1,725,104.45	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,535,104.45		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,535,104.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,535,104.45		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	32,022.93	190,000.00	493.3%
TOTAL, REVENUES			32,022.93	190,000.00	493.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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%
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			0.00	0.00	0.0%
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	32,022.93	190,000.00	493.3%
5) TOTAL, REVENUES			32,022.93	190,000.00	493.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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 - B9)			32,022.93	190,000.00	493.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,022.93	190,000.00	493.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,081.52	1,535,104.45	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,081.52	1,535,104.45	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,081.52	1,535,104.45	2.1%
2) Ending Balance, June 30 (E + F1e)			1,535,104.45	1,725,104.45	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,535,104.45	1,725,104.45	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,535,104.45	1,725,104.45
Total, Restricted Balance		1,535,104.45	1,725,104.45

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	252,879.60	328,569.00	29.9%
3) Other State Revenue		8300-8599	3,495,765.00	3,235,309.00	-7.5%
4) Other Local Revenue		8600-8799	383,049.06	152,500.00	-60.2%
5) TOTAL, REVENUES			4,131,693.66	3,716,378.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,460,672.51	1,468,289.00	0.5%
2) Classified Salaries		2000-2999	903,874.95	892,135.00	-1.3%
3) Employee Benefits		3000-3999	961,480.76	989,571.00	2.9%
4) Books and Supplies		4000-4999	149,307.71	159,569.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	261,235.05	221,147.00	-15.3%
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	168,557.69	24,805.00	-85.3%
9) TOTAL, EXPENDITURES			3,905,128.67	3,755,516.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			226,564.99	(39,138.00)	-117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,499.52	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			24,499.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,064.51	(39,138.00)	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,159,910.86	1,410,975.37	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,910.86	1,410,975.37	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,910.86	1,410,975.37	21.6%
2) Ending Balance, June 30 (E + F1e)			1,410,975.37	1,371,837.37	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	674,082.17	674,082.17	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	736,893.20	697,755.20	-5.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,249,475.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,302.00)		
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	19,372.92		
4) Due from Grantor Government		9290	160,925.10		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,421,471.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,495.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,495.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,410,975.37		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	252,879.60	328,569.00	29.9%
TOTAL, FEDERAL REVENUE			252,879.60	328,569.00	29.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,366,114.00	3,146,314.00	-6.5%
All Other State Revenue	All Other	8590	129,651.00	88,995.00	-31.4%
TOTAL, OTHER STATE REVENUE			3,495,765.00	3,235,309.00	-7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,746.86	10,000.00	-79.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,323.88	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	286,192.06	120,000.00	-58.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,786.26	22,500.00	-44.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,049.06	152,500.00	-60.2%
TOTAL, REVENUES			4,131,693.66	3,716,378.00	-10.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	845,234.25	892,903.00	5.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	18,521.32	11,705.00	-36.8%
Certificated Supervisors' and Administrators' Salaries		1300	296,186.11	361,227.00	22.0%
Other Certificated Salaries		1900	300,730.83	202,454.00	-32.7%
TOTAL, CERTIFICATED SALARIES			1,460,672.51	1,468,289.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	76,066.38	95,607.00	25.7%
Classified Support Salaries		2200	136,970.62	87,812.00	-35.9%
Classified Supervisors' and Administrators' Salaries		2300	69,376.71	69,684.00	0.4%
Clerical, Technical and Office Salaries		2400	599,799.59	592,626.00	-1.2%
Other Classified Salaries		2900	21,661.65	46,406.00	114.2%
TOTAL, CLASSIFIED SALARIES			903,874.95	892,135.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	308,534.24	336,899.00	9.2%
PERS		3201-3202	196,883.44	207,307.00	5.3%
OASDI/Medicare/Alternative		3301-3302	88,995.85	88,984.00	0.0%
Health and Welfare Benefits		3401-3402	180,571.56	158,539.00	-12.2%
Unemployment Insurance		3501-3502	1,184.52	1,149.00	-3.0%
Workers' Compensation		3601-3602	73,902.59	62,652.00	-15.2%
OPEB, Allocated		3701-3702	98,220.37	111,661.00	13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,188.19	22,380.00	69.7%
TOTAL, EMPLOYEE BENEFITS			961,480.76	989,571.00	2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,749.86	3,558.00	-5.1%
Books and Other Reference Materials		4200	19,071.18	11,706.00	-38.6%
Materials and Supplies		4300	70,610.51	101,050.00	43.1%
Noncapitalized Equipment		4400	55,876.16	43,255.00	-22.6%
TOTAL, BOOKS AND SUPPLIES			149,307.71	159,569.00	6.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,451.26	12,289.00	7.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	21,988.48	29,134.00	32.5%
Operations and Housekeeping Services		5500	54,286.48	24,600.00	-54.7%
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	145,959.07	122,974.00	-15.7%
Communications		5900	27,549.76	32,150.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			261,235.05	221,147.00	-15.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	168,557.69	24,805.00	-85.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,557.69	24,805.00	-85.3%
TOTAL, EXPENDITURES			3,905,128.67	3,755,516.00	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	24,499.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,499.52	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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,499.52	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	252,879.60	328,569.00	29.9%
3) Other State Revenue		8300-8599	3,495,765.00	3,235,309.00	-7.5%
4) Other Local Revenue		8600-8799	383,049.06	152,500.00	-60.2%
5) TOTAL, REVENUES			4,131,693.66	3,716,378.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,260,807.92	1,368,154.00	8.5%
2) Instruction - Related Services	2000-2999		2,107,180.85	2,093,546.00	-0.6%
3) Pupil Services	3000-3999		106,479.67	92,219.00	-13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		168,557.69	24,805.00	-85.3%
8) Plant Services	8000-8999		262,102.54	176,792.00	-32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,905,128.67	3,755,516.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			226,564.99	(39,138.00)	-117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,499.52	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			24,499.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,064.51	(39,138.00)	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,159,910.86	1,410,975.37	21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,910.86	1,410,975.37	21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,910.86	1,410,975.37	21.6%
2) Ending Balance, June 30 (E + F1e)			1,410,975.37	1,371,837.37	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	674,082.17	674,082.17	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	736,893.20	697,755.20	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	55,812.52	55,812.52
6391	Adult Education Program	586,995.54	586,995.54
9010	Other Restricted Local	31,274.11	31,274.11
Total, Restricted Balance		674,082.17	674,082.17

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	4,738,958.28	4,535,000.00	-4.3%
4) Other Local Revenue		8600-8799	130,567.64	1,500.00	-98.9%
5) TOTAL, REVENUES			4,869,525.92	4,536,500.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,178,206.66	1,334,322.00	13.3%
2) Classified Salaries		2000-2999	974,295.20	1,157,287.00	18.8%
3) Employee Benefits		3000-3999	1,257,442.60	1,437,713.00	14.3%
4) Books and Supplies		4000-4999	91,705.98	128,619.00	40.3%
5) Services and Other Operating Expenditures		5000-5999	83,577.14	42,500.00	-49.1%
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	174,322.94	436,059.00	150.1%
9) TOTAL, EXPENDITURES			3,759,550.52	4,536,500.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,109,975.40	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)			1,109,975.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,845.65	1,295,821.05	597.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,845.65	1,295,821.05	597.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,845.65	1,295,821.05	597.3%
2) Ending Balance, June 30 (E + F1e)			1,295,821.05	1,295,821.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,313,803.68	1,313,803.68	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	(17,982.63)	(17,982.63)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,103,151.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,619.00)		
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	17,453.30		
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			3,099,985.90		
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	9,164.28		
2) Due to Grantor Governments		9590	112,455.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,682,545.57		
6) TOTAL, LIABILITIES			1,804,164.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,295,821.05		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,317,682.99	4,500,000.00	35.6%
All Other State Revenue	All Other	8590	1,421,275.29	35,000.00	-97.5%
TOTAL, OTHER STATE REVENUE			4,738,958.28	4,535,000.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	149,149.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,871.80)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,289.96	1,500.00	16.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,567.64	1,500.00	-98.9%
TOTAL, REVENUES			4,869,525.92	4,536,500.00	-6.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,030,408.46	1,188,954.00	15.4%
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	147,798.20	145,368.00	-1.6%
TOTAL, CERTIFICATED SALARIES			1,178,206.66	1,334,322.00	13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	702,281.77	844,550.00	20.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	244,578.06	263,675.00	7.8%
Other Classified Salaries		2900	27,435.37	49,062.00	78.8%
TOTAL, CLASSIFIED SALARIES			974,295.20	1,157,287.00	18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	303,300.98	232,319.00	-23.4%
PERS		3201-3202	279,583.21	312,632.00	11.8%
OASDI/Medicare/Alternative		3301-3302	95,295.01	113,388.00	19.0%
Health and Welfare Benefits		3401-3402	347,577.37	537,073.00	54.5%
Unemployment Insurance		3501-3502	1,040.09	1,205.00	15.9%
Workers' Compensation		3601-3602	67,124.96	67,336.00	0.3%
OPEB, Allocated		3701-3702	158,720.98	168,960.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	4,800.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,257,442.60	1,437,713.00	14.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,447.66	88,619.00	8.8%
Noncapitalized Equipment		4400	10,258.32	40,000.00	289.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,705.98	128,619.00	40.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,044.94	1,000.00	-94.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	22,183.09	30,000.00	35.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	42,349.11	11,500.00	-72.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,577.14	42,500.00	-49.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	174,322.94	436,059.00	150.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			174,322.94	436,059.00	150.1%
TOTAL, EXPENDITURES			3,759,550.52	4,536,500.00	20.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,738,958.28	4,535,000.00	-4.3%
4) Other Local Revenue		8600-8799	130,567.64	1,500.00	-98.9%
5) TOTAL, REVENUES			4,869,525.92	4,536,500.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,771,190.97	3,279,856.00	18.4%
2) Instruction - Related Services	2000-2999		769,582.75	744,358.00	-3.3%
3) Pupil Services	3000-3999		44,453.86	76,227.00	71.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		174,322.94	436,059.00	150.1%
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			3,759,550.52	4,536,500.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,109,975.40	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)			1,109,975.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,845.65	1,295,821.05	597.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,845.65	1,295,821.05	597.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,845.65	1,295,821.05	597.3%
2) Ending Balance, June 30 (E + F1e)			1,295,821.05	1,295,821.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,313,803.68	1,313,803.68	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	(17,982.63)	(17,982.63)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	98,651.49	98,651.49
7810	Other Restricted State	1,207,413.79	1,207,413.79
9010	Other Restricted Local	7,738.40	7,738.40
Total, Restricted Balance		1,313,803.68	1,313,803.68

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,190,636.01	14,206,649.00	-6.5%
3) Other State Revenue		8300-8599	9,192,474.15	8,732,456.00	-5.0%
4) Other Local Revenue		8600-8799	1,348,520.22	107,500.00	-92.0%
5) TOTAL, REVENUES			25,731,630.38	23,046,605.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,244,110.05	7,954,549.00	-3.5%
3) Employee Benefits		3000-3999	4,420,201.87	4,929,701.00	11.5%
4) Books and Supplies		4000-4999	9,504,665.14	11,370,938.00	19.6%
5) Services and Other Operating Expenditures		5000-5999	1,366,449.72	7,627,890.00	458.2%
6) Capital Outlay		6000-6999	164,149.36	6,224,640.00	3,692.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	736,887.06	1,328,038.00	80.2%
9) TOTAL, EXPENDITURES			24,436,463.20	39,435,756.00	61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,295,167.18	(16,389,151.00)	-1,365.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,295,167.18	(16,389,151.00)	-1,365.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,355,668.34	30,650,835.52	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,355,668.34	30,650,835.52	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,355,668.34	30,650,835.52	4.4%
2) Ending Balance, June 30 (E + F1e)			30,650,835.52	14,261,684.52	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	790,820.96	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	30,023,760.56	14,425,430.52	-52.0%
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	(163,746.00)	(163,746.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,643,850.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(163,746.00)		
b) in Banks		9120	18,473.99		
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	5,754,409.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	790,820.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,043,808.77		
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	392,973.25		
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			392,973.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			30,650,835.52		
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,154,544.19	11,276,649.00	-7.2%
Donated Food Commodities		8221	3,036,091.82	2,930,000.00	-3.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,190,636.01	14,206,649.00	-6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,108,377.97	8,732,456.00	-4.1%
All Other State Revenue		8590	84,096.18	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,192,474.15	8,732,456.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,494.79	7,500.00	-21.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,135,203.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	175,075.57	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,746.41	100,000.00	247.9%
TOTAL, OTHER LOCAL REVENUE			1,348,520.22	107,500.00	-92.0%
TOTAL, REVENUES			25,731,630.38	23,046,605.00	-10.4%
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	7,662,050.91	7,376,250.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	297,745.56	309,987.00	4.1%
Clerical, Technical and Office Salaries		2400	284,313.58	268,312.00	-5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,244,110.05	7,954,549.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,691,546.07	2,021,273.00	19.5%
OASDI/Medicare/Alternative		3301-3302	622,938.76	633,628.00	1.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,120,407.75	1,236,223.00	10.3%
Unemployment Insurance		3501-3502	4,143.08	4,144.00	0.0%
Workers' Compensation		3601-3602	258,704.48	227,725.00	-12.0%
OPEB, Allocated		3701-3702	663,053.36	753,408.00	13.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,408.37	53,300.00	-10.3%
TOTAL, EMPLOYEE BENEFITS			4,420,201.87	4,929,701.00	11.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	358,173.10	650,000.00	81.5%
Noncapitalized Equipment		4400	184,327.78	100,000.00	-45.7%
Food		4700	8,962,164.26	10,620,938.00	18.5%
TOTAL, BOOKS AND SUPPLIES			9,504,665.14	11,370,938.00	19.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,617.36	2,000.00	-64.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	141,939.71	600,000.00	322.7%
Operations and Housekeeping Services		5500	244,989.75	296,750.00	21.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	509,633.51	695,000.00	36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(168,564.35)	(1,500.00)	-99.1%
Professional/Consulting Services and Operating Expenditures		5800	632,833.74	6,034,640.00	853.6%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,366,449.72	7,627,890.00	458.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	14,250.00	0.00	-100.0%
Equipment		6400	149,899.36	6,224,640.00	4,052.5%
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			164,149.36	6,224,640.00	3,692.1%
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	736,887.06	1,328,038.00	80.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			736,887.06	1,328,038.00	80.2%
TOTAL, EXPENDITURES			24,436,463.20	39,435,756.00	61.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,190,636.01	14,206,649.00	-6.5%
3) Other State Revenue		8300-8599	9,192,474.15	8,732,456.00	-5.0%
4) Other Local Revenue		8600-8799	1,348,520.22	107,500.00	-92.0%
5) TOTAL, REVENUES			25,731,630.38	23,046,605.00	-10.4%
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		23,273,028.03	37,810,487.00	62.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		736,887.06	1,328,038.00	80.2%
8) Plant Services	8000-8999		426,548.11	297,231.00	-30.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,436,463.20	39,435,756.00	61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,295,167.18	(16,389,151.00)	-1,365.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,295,167.18	(16,389,151.00)	-1,365.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,355,668.34	30,650,835.52	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,355,668.34	30,650,835.52	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,355,668.34	30,650,835.52	4.4%
2) Ending Balance, June 30 (E + F1e)			30,650,835.52	14,261,684.52	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	790,820.96	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	30,023,760.56	14,425,430.52	-52.0%
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	(163,746.00)	(163,746.00)	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)	28,834,008.37	13,214,761.33
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	236,340.36	257,257.36
7033	Child Nutrition: School Food Best Practices Apportionment	802,456.13	802,456.13
7810	Other Restricted State	26,341.51	26,341.51
9010	Other Restricted Local	124,614.19	124,614.19
Total, Restricted Balance		30,023,760.56	14,425,430.52

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,587.11	200,000.00	-89.3%
5) TOTAL, REVENUES			1,877,587.11	200,000.00	-89.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			1,877,587.11	200,000.00	-89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	11,499,312.00	New
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	(11,499,312.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,877,587.11	(11,299,312.00)	-701.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,752,429.58	37,630,016.69	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,752,429.58	37,630,016.69	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,752,429.58	37,630,016.69	5.3%
2) Ending Balance, June 30 (E + F1e)			37,630,016.69	26,330,704.69	-30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	37,630,016.69	26,330,704.69	-30.0%
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	37,697,415.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(250,481.00)		
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	183,081.98		
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			37,630,016.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			37,630,016.69		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,651,674.24	200,000.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	225,912.87	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,877,587.11	200,000.00	-89.3%
TOTAL, REVENUES			1,877,587.11	200,000.00	-89.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	11,499,312.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	11,499,312.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(11,499,312.00)	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,587.11	200,000.00	-89.3%
5) TOTAL, REVENUES			1,877,587.11	200,000.00	-89.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			1,877,587.11	200,000.00	-89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	11,499,312.00	New
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	(11,499,312.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,877,587.11	(11,299,312.00)	-701.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,752,429.58	37,630,016.69	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,752,429.58	37,630,016.69	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,752,429.58	37,630,016.69	5.3%
2) Ending Balance, June 30 (E + F1e)			37,630,016.69	26,330,704.69	-30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	37,630,016.69	26,330,704.69	-30.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,709,013.71	2,000,000.00	-79.4%
5) TOTAL, REVENUES			9,709,013.71	2,000,000.00	-79.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	299,524.09	783,442.00	161.6%
3) Employee Benefits		3000-3999	164,820.20	450,884.00	173.6%
4) Books and Supplies		4000-4999	135,027.93	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	600,411.00	940,000.00	56.6%
6) Capital Outlay		6000-6999	45,959,546.41	10,000.00	-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			47,159,329.63	2,184,326.00	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,450,315.92)	(184,326.00)	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,375,292.27	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			16,375,292.27	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,075,023.65)	(184,326.00)	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,024,657.89	172,971,953.78	-9.9%
b) Audit Adjustments		9793	2,022,319.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			194,046,977.43	172,971,953.78	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,046,977.43	172,971,953.78	-10.9%
2) Ending Balance, June 30 (E + F1e)			172,971,953.78	172,787,627.78	-0.1%
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	174,009,780.78	173,825,454.78	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,037,827.00)	(1,037,827.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	156,193,270.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,037,827.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,143,151.22		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	22,615,296.19		
3) Accounts Receivable		9200	967,795.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	792,194.27		
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			182,673,880.74		
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	9,701,926.96		
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			9,701,926.96		
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)			172,971,953.78		
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	7,931,717.14	2,000,000.00	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,320,511.57	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	456,785.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,709,013.71	2,000,000.00	-79.4%
TOTAL, REVENUES			9,709,013.71	2,000,000.00	-79.4%
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	280,850.48	586,708.00	108.9%
Clerical, Technical and Office Salaries		2400	18,673.61	196,734.00	953.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			299,524.09	783,442.00	161.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	80,444.99	211,576.00	163.0%
OASDI/Medicare/Alternative		3301-3302	20,329.35	56,508.00	178.0%
Health and Welfare Benefits		3401-3402	42,006.25	133,507.00	217.8%
Unemployment Insurance		3501-3502	(648.20)	381.00	-158.8%
Workers' Compensation		3601-3602	9,142.37	21,111.00	130.9%
OPEB, Allocated		3701-3702	13,545.44	27,801.00	105.2%
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			164,820.20	450,884.00	173.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,446.58	0.00	-100.0%
Noncapitalized Equipment		4400	49,581.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			135,027.93	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	84.55	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	600,326.45	940,000.00	56.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600,411.00	940,000.00	56.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,046,048.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,033,417.99	10,000.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	880,079.65	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			45,959,546.41	10,000.00	-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			47,159,329.63	2,184,326.00	-95.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,375,292.27	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,375,292.27	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)			16,375,292.27	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	9,709,013.71	2,000,000.00	-79.4%
5) TOTAL, REVENUES			9,709,013.71	2,000,000.00	-79.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		47,159,329.63	2,169,326.00	-95.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	15,000.00	New
10) TOTAL, EXPENDITURES			47,159,329.63	2,184,326.00	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(37,450,315.92)	(184,326.00)	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,375,292.27	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			16,375,292.27	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,075,023.65)	(184,326.00)	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,024,657.89	172,971,953.78	-9.9%
b) Audit Adjustments		9793	2,022,319.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			194,046,977.43	172,971,953.78	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,046,977.43	172,971,953.78	-10.9%
2) Ending Balance, June 30 (E + F1e)			172,971,953.78	172,787,627.78	-0.1%
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	174,009,780.78	173,825,454.78	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,037,827.00)	(1,037,827.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	174,009,780.78	173,825,454.78
Total, Restricted Balance		174,009,780.78	173,825,454.78

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	2,830,257.50	1,050,000.00	-62.9%
5) TOTAL, REVENUES			2,830,257.50	1,050,000.00	-62.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,482.21	11,741.00	-32.8%
3) Employee Benefits		3000-3999	10,019.61	6,743.00	-32.7%
4) Books and Supplies		4000-4999	190,637.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,031.57	58,000.00	425.8%
6) Capital Outlay		6000-6999	6,173.00	50,000.00	710.0%
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			235,343.54	126,484.00	-46.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,594,913.96	923,516.00	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,594,913.96	923,516.00	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,552,750.98	13,147,664.94	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,552,750.98	13,147,664.94	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,552,750.98	13,147,664.94	24.6%
2) Ending Balance, June 30 (E + F1e)			13,147,664.94	14,071,180.94	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,225,656.94	14,149,172.94	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(77,992.00)	(77,992.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,737,784.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(77,992.00)		
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	1,336,363.09		
3) Accounts Receivable		9200	151,560.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,147,715.94		
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	51.00		
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			51.00		
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)			13,147,664.94		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	522,041.92	50,000.00	-90.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,635.29	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,262,580.29	1,000,000.00	-55.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,830,257.50	1,050,000.00	-62.9%
TOTAL, REVENUES			2,830,257.50	1,050,000.00	-62.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,482.21	11,741.00	-32.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,482.21	11,741.00	-32.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,589.01	3,133.00	-31.7%
OASDI/Medicare/Alternative		3301-3302	1,320.62	887.00	-32.8%
Health and Welfare Benefits		3401-3402	2,117.56	1,479.00	-30.2%
Unemployment Insurance		3501-3502	34.54	6.00	-82.6%
Workers' Compensation		3601-3602	548.59	316.00	-42.4%
OPEB, Allocated		3701-3702	1,409.29	922.00	-34.6%
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			10,019.61	6,743.00	-32.7%
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	139,223.33	0.00	-100.0%
Noncapitalized Equipment		4400	51,413.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			190,637.15	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,031.57	58,000.00	425.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,031.57	58,000.00	425.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,173.00	50,000.00	710.0%
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			6,173.00	50,000.00	710.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			235,343.54	126,484.00	-46.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2,830,257.50	1,050,000.00	-62.9%
5) TOTAL, REVENUES			2,830,257.50	1,050,000.00	-62.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		235,343.54	126,484.00	-46.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			235,343.54	126,484.00	-46.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,594,913.96	923,516.00	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,594,913.96	923,516.00	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,552,750.98	13,147,664.94	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,552,750.98	13,147,664.94	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,552,750.98	13,147,664.94	24.6%
2) Ending Balance, June 30 (E + F1e)			13,147,664.94	14,071,180.94	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,225,656.94	14,149,172.94	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(77,992.00)	(77,992.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	13,225,656.94	14,149,172.94
Total, Restricted Balance		13,225,656.94	14,149,172.94

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	6,122,181.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	745,914.13	100,000.00	-86.6%
5) TOTAL, REVENUES			6,868,095.13	100,000.00	-98.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			6,868,095.13	100,000.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,375,292.27	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			(16,375,292.27)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,507,197.14)	100,000.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,502,442.14	(4,755.00)	-100.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,502,442.14	(4,755.00)	-100.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,502,442.14	(4,755.00)	-100.1%
2) Ending Balance, June 30 (E + F1e)			(4,755.00)	95,245.00	-2,103.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	100,000.00	New
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	(4,755.00)	(4,755.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	715,703.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,755.00)		
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	76,490.28		
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			787,439.27		
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	792,194.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			792,194.27		
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)			(4,755.00)		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,122,181.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,122,181.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	624,089.67	100,000.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	121,824.46	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			745,914.13	100,000.00	-86.6%
TOTAL, REVENUES			6,868,095.13	100,000.00	-98.5%
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	16,375,292.27	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,375,292.27	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)			(16,375,292.27)	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	6,122,181.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	745,914.13	100,000.00	-86.6%
5) TOTAL, REVENUES			6,868,095.13	100,000.00	-98.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			6,868,095.13	100,000.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,375,292.27	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			(16,375,292.27)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,507,197.14)	100,000.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,502,442.14	(4,755.00)	-100.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,502,442.14	(4,755.00)	-100.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,502,442.14	(4,755.00)	-100.1%
2) Ending Balance, June 30 (E + F1e)			(4,755.00)	95,245.00	-2,103.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	100,000.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,755.00)	(4,755.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	0.00	100,000.00
Total, Restricted Balance		0.00	100,000.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,348,962.38	3,100,000.00	-62.9%
5) TOTAL, REVENUES			8,348,962.38	3,100,000.00	-62.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,767.85	3,144.00	-16.6%
3) Employee Benefits		3000-3999	3,562.38	2,874.00	-19.3%
4) Books and Supplies		4000-4999	41,732.53	25,000.00	-40.1%
5) Services and Other Operating Expenditures		5000-5999	4,928,081.81	4,759,900.00	-3.4%
6) Capital Outlay		6000-6999	2,850,251.00	1,111,000.00	-61.0%
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			7,827,395.57	5,901,918.00	-24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			521,566.81	(2,801,918.00)	-637.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,566.81	(2,801,918.00)	-637.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,403,682.67	25,925,249.48	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,403,682.67	25,925,249.48	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,403,682.67	25,925,249.48	2.1%
2) Ending Balance, June 30 (E + F1e)			25,925,249.48	23,123,331.48	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,108,561.48	23,306,643.48	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(183,312.00)	(183,312.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,588,552.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(183,312.00)		
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	124,364.34		
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			27,529,605.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,604,355.78		
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			1,604,355.78		
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)			25,925,249.48		
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	7,079,459.16	3,000,000.00	-57.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,101,038.49	100,000.00	-90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	168,464.73	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,348,962.38	3,100,000.00	-62.9%
TOTAL, REVENUES			8,348,962.38	3,100,000.00	-62.9%
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	3,767.85	3,144.00	-16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,767.85	3,144.00	-16.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	995.08	851.00	-14.5%
OASDI/Medicare/Alternative		3301-3302	274.69	229.00	-16.6%
Health and Welfare Benefits		3401-3402	1,670.87	1,324.00	-20.8%
Unemployment Insurance		3501-3502	5.39	1.00	-81.4%
Workers' Compensation		3601-3602	117.82	85.00	-27.9%
OPEB, Allocated		3701-3702	498.53	384.00	-23.0%

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			3,562.38	2,874.00	-19.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,052.51	10,000.00	-64.4%
Noncapitalized Equipment		4400	13,680.02	15,000.00	9.6%
TOTAL, BOOKS AND SUPPLIES			41,732.53	25,000.00	-40.1%
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	2,708,858.74	1,501,800.00	-44.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,219,118.19	3,258,000.00	46.8%
Communications		5900	104.88	100.00	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,928,081.81	4,759,900.00	-3.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	203,260.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,582,576.60	1,111,000.00	-57.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	64,414.40	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			2,850,251.00	1,111,000.00	-61.0%
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			7,827,395.57	5,901,918.00	-24.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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)			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	8,348,962.38	3,100,000.00	-62.9%
5) TOTAL, REVENUES			8,348,962.38	3,100,000.00	-62.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,827,395.57	5,901,918.00	-24.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,827,395.57	5,901,918.00	-24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			521,566.81	(2,801,918.00)	-637.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521,566.81	(2,801,918.00)	-637.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,403,682.67	25,925,249.48	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,403,682.67	25,925,249.48	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,403,682.67	25,925,249.48	2.1%
2) Ending Balance, June 30 (E + F1e)			25,925,249.48	23,123,331.48	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,108,561.48	23,306,643.48	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(183,312.00)	(183,312.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	26,108,561.48	23,306,643.48
Total, Restricted Balance		26,108,561.48	23,306,643.48

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	575,414.43	474,000.00	-17.6%
4) Other Local Revenue		8600-8799	110,667,928.55	105,499,096.00	-4.7%
5) TOTAL, REVENUES			111,243,342.98	105,973,096.00	-4.7%
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	111,516,064.52	111,515,275.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,516,064.52	111,515,275.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(272,721.54)	(5,542,179.00)	1,932.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,721.54)	(5,542,179.00)	1,932.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,998,463.55	114,725,742.01	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,998,463.55	114,725,742.01	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,998,463.55	114,725,742.01	-0.2%
2) Ending Balance, June 30 (E + F1e)			114,725,742.01	109,183,563.01	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,489,849.01	109,947,670.01	-4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(764,107.00)	(764,107.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,998,367.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(764,107.00)		
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	491,481.12		
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			114,725,742.01		
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	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)			114,725,742.01		
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	569,280.26	469,000.00	-17.6%
Other Subventions/In-Lieu Taxes		8572	6,134.17	5,000.00	-18.5%
TOTAL, OTHER STATE REVENUE			575,414.43	474,000.00	-17.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	395,424.69	227,603.00	-42.4%
Unsecured Roll		8612	3,764,458.67	3,506,600.00	-6.8%
Prior Years' Taxes		8613	2,874,702.60	2,840,079.00	-1.2%
Supplemental Taxes		8614	99,524,092.63	98,793,814.00	-0.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,315,287.88	131,000.00	-96.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	768,282.84	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	25,679.24	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,667,928.55	105,499,096.00	-4.7%
TOTAL, REVENUES			111,243,342.98	105,973,096.00	-4.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	64,380,202.75	64,380,204.00	0.0%
Bond Interest and Other Service Charges		7434	47,135,861.77	47,135,071.00	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)			111,516,064.52	111,515,275.00	0.0%
TOTAL, EXPENDITURES			111,516,064.52	111,515,275.00	0.0%
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	575,414.43	474,000.00	-17.6%
4) Other Local Revenue		8600-8799	110,667,928.55	105,499,096.00	-4.7%
5) TOTAL, REVENUES			111,243,342.98	105,973,096.00	-4.7%
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	111,516,064.52	111,515,275.00	0.0%
10) TOTAL, EXPENDITURES			111,516,064.52	111,515,275.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(272,721.54)	(5,542,179.00)	1,932.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,721.54)	(5,542,179.00)	1,932.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,998,463.55	114,725,742.01	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,998,463.55	114,725,742.01	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,998,463.55	114,725,742.01	-0.2%
2) Ending Balance, June 30 (E + F1e)			114,725,742.01	109,183,563.01	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,489,849.01	109,947,670.01	-4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(764,107.00)	(764,107.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	115,489,849.01	109,947,670.01
Total, Restricted Balance		115,489,849.01	109,947,670.01

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	940,230.43	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			(940,230.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(940,230.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,230.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,230.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,230.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			0.00	0.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	940,230.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			940,230.43	0.00	-100.0%
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)			(940,230.43)	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	940,230.43	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			(940,230.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(940,230.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,230.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,230.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,230.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,623,589.45	4,507,740.00	24.4%
5) TOTAL, REVENUES			3,623,589.45	4,507,740.00	24.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,334.38	195,395.00	-3.4%
3) Employee Benefits		3000-3999	106,948.30	104,977.00	-1.8%
4) Books and Supplies		4000-4999	299.84	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	3,779,410.72	4,890,890.00	29.4%
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			4,088,993.24	5,191,262.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(465,403.79)	(683,522.00)	46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,403.79)	(683,522.00)	46.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	471,447.76	6,043.97	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,447.76	6,043.97	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			471,447.76	6,043.97	-98.7%
2) Ending Net Position, June 30 (E + F1e)			6,043.97	(677,478.03)	-11,309.2%
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	6,043.97	(677,478.03)	-11,309.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(8,722.23)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	82,984.04		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
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			74,261.81		
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	68,217.84		
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			68,217.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,043.97		
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	(144,103.35)	10,000.00	-106.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,043.97	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,761,648.83	4,497,740.00	19.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,623,589.45	4,507,740.00	24.4%
TOTAL, REVENUES			3,623,589.45	4,507,740.00	24.4%
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	139,727.62	132,788.00	-5.0%
Clerical, Technical and Office Salaries		2400	62,606.76	62,607.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			202,334.38	195,395.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,982.81	52,132.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	14,880.96	15,235.00	2.4%
Health and Welfare Benefits		3401-3402	11,750.40	11,956.00	1.7%
Unemployment Insurance		3501-3502	97.68	100.00	2.4%
Workers' Compensation		3601-3602	6,076.45	5,394.00	-11.2%
OPEB, Allocated		3701-3702	15,360.00	15,360.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	4,800.00	0.0%
TOTAL, EMPLOYEE BENEFITS			106,948.30	104,977.00	-1.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	299.84	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			299.84	0.00	-100.0%
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	3,572,136.52	4,497,740.00	25.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,186.34	15,000.00	108.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	200,087.86	378,000.00	88.9%
Communications		5900	0.00	150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,779,410.72	4,890,890.00	29.4%
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			4,088,993.24	5,191,262.00	27.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,623,589.45	4,507,740.00	24.4%
5) TOTAL, REVENUES			3,623,589.45	4,507,740.00	24.4%
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		4,088,993.24	5,191,262.00	27.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,088,993.24	5,191,262.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(465,403.79)	(683,522.00)	46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,403.79)	(683,522.00)	46.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	471,447.76	6,043.97	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,447.76	6,043.97	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			471,447.76	6,043.97	-98.7%
2) Ending Net Position, June 30 (E + F1e)			6,043.97	(677,478.03)	-11,309.2%
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	6,043.97	(677,478.03)	-11,309.2%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Net Position		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	26,468,147.68	13,100,000.00	-50.5%
5) TOTAL, REVENUES			26,468,147.68	13,100,000.00	-50.5%
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	14,328,180.87	14,634,523.00	2.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,328,180.87	14,634,523.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,139,966.81	(1,534,523.00)	-112.6%
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 NET POSITION (C + D4)			12,139,966.81	(1,534,523.00)	-112.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	41,638,133.56	53,778,100.37	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,638,133.56	53,778,100.37	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,638,133.56	53,778,100.37	29.2%
2) Ending Net Position, June 30 (E + F1e)			53,778,100.37	52,243,577.37	-2.9%
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	53,778,100.37	52,243,577.37	-2.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,132,454.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(140,415.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	32,689,163.02		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	99,458.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			53,780,660.37		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,560.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,560.00		
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)			53,778,100.37		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	768,657.23	100,000.00	-87.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,679,860.63	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	19,019,629.82	13,000,000.00	-31.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,468,147.68	13,100,000.00	-50.5%
TOTAL, REVENUES			26,468,147.68	13,100,000.00	-50.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	14,328,180.87	14,634,523.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,328,180.87	14,634,523.00	2.1%
TOTAL, EXPENSES			14,328,180.87	14,634,523.00	2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,468,147.68	13,100,000.00	-50.5%
5) TOTAL, REVENUES			26,468,147.68	13,100,000.00	-50.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,328,180.87	14,634,523.00	2.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,328,180.87	14,634,523.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,139,966.81	(1,534,523.00)	-112.6%
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 NET POSITION (C + D4)			12,139,966.81	(1,534,523.00)	-112.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	41,638,133.56	53,778,100.37	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,638,133.56	53,778,100.37	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,638,133.56	53,778,100.37	29.2%
2) Ending Net Position, June 30 (E + F1e)			53,778,100.37	52,243,577.37	-2.9%
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	53,778,100.37	52,243,577.37	-2.9%

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)	23,474.24	23,530.53	24,721.51	22,850.03	22,251.99	23,641.00
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)	23,474.24	23,530.53	24,721.51	22,850.03	22,251.99	23,641.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	23,474.24	23,530.53	24,721.51	22,850.03	22,251.99	23,641.00
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	52,371,291.00	0.00	52,371,291.00	0.00	0.00	52,371,291.00
Work in Progress	80,049,092.54	2,441,376.46	82,490,469.00	46,694,985.34	33,578,320.12	95,607,134.22
Total capital assets not being depreciated	132,420,383.54	2,441,376.46	134,861,760.00	46,694,985.34	33,578,320.12	147,978,425.22
Capital assets being depreciated:						
Land Improvements	60,953,518.01	(273,394.01)	60,680,124.00	18,133,125.85	(450,259.00)	79,263,508.85
Buildings	1,700,972,013.38	(3,160,578.38)	1,697,811,435.00	15,445,194.27	(2,226,116.00)	1,715,482,745.27
Equipment	51,480,632.02	(84,835.02)	51,395,797.00	1,370,575.82	(122,899.41)	52,889,272.23
Total capital assets being depreciated	1,813,406,163.41	(3,518,807.41)	1,809,887,356.00	34,948,895.94	(2,799,274.41)	1,847,635,526.35
Accumulated Depreciation for:						
Land Improvements	(47,031,450.47)	(1,258.53)	(47,032,709.00)	1,725,891.00	(444,759.95)	(44,862,058.05)
Buildings	(513,361,805.72)	(1,464.28)	(513,363,270.00)	40,690,437.52	(1,974,213.76)	(470,698,618.72)
Equipment	(40,990,845.76)	1,578.76	(40,989,267.00)	3,412,348.65	2,481,224.69	(40,058,143.04)
Total accumulated depreciation	(601,384,101.95)	(1,144.05)	(601,385,246.00)	45,828,677.17	62,250.98	(555,618,819.81)
Total capital assets being depreciated, net excluding lease and subscription assets	1,212,022,061.46	(3,519,951.46)	1,208,502,110.00	80,777,573.11	(2,737,023.43)	1,292,016,706.54
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,344,442,445.00	(1,078,575.00)	1,343,363,870.00	127,472,558.45	30,841,296.69	1,439,995,131.76
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	178,582,026.42	301	0.00	303	178,582,026.42	305	333,543.57	831,135.19	307	177,750,891.23	309
2000 - Classified Salaries	78,509,822.26	311	276,685.54	313	78,233,136.72	315	296,667.71	3,403,499.28	317	74,829,637.44	319
3000 - Employee Benefits	138,839,247.08	321	18,094,278.39	323	120,744,968.69	325	235,483.10	2,526,746.12	327	118,218,222.57	329
4000 - Books, Supplies Equip Replace. (6500)	20,135,950.28	331	161,149.73	333	19,974,800.55	335	3,666,840.77	5,986,550.26	337	13,988,250.29	339
5000 - Services . . . & 7300 - Indirect Costs	112,254,429.83	341	34,348.49	343	112,220,081.34	345	56,244,650.01	65,522,201.77	347	46,697,879.57	349
TOTAL					509,755,013.72	365	TOTAL			431,484,881.10	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	135,426,749.52	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,399,057.30	380
3. STRS.	3101 & 3102	37,138,499.86	382
4. PERS.	3201 & 3202	5,479,939.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,522,172.49	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	20,235,783.34	385
7. Unemployment Insurance.	3501 & 3502	74,985.27	390
8. Workers' Compensation Insurance.	3601 & 3602	4,896,991.70	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	799,628.38	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		225,973,807.78	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).		59,059.37	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		59,059.37	396
14. TOTAL SALARIES AND BENEFITS.		225,914,748.41	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.		52.36%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Added reductions from qualifying resources		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,406,916,579.00	299,998.00	1,407,216,577.00		64,380,202.75	1,342,836,374.25	
State School Building Loans Payable		0.00	0.00			0.00	
Certificates of Participation Payable	4,850,000.00	0.00	4,850,000.00		1,645,000.00	3,205,000.00	454,985.00
Leases Payable		0.00	0.00			0.00	
Lease Revenue Bonds Payable		0.00	0.00			0.00	
Other General Long-Term Debt		0.00	0.00			0.00	
Net Pension Liability	334,209,204.00	0.00	334,209,204.00			334,209,204.00	
Total/Net OPEB Liability	331,243,876.00	(58,798,656.00)	272,445,220.00			272,445,220.00	
Compensated Absences Payable	2,969,677.00	2,691.00	2,972,368.00	1,987,478.26		4,959,846.26	
Subscription Liability		0.00	0.00			0.00	
Governmental activities long-term liabilities	2,080,189,336.00	(58,495,967.00)	2,021,693,369.00	1,987,478.26	66,025,202.75	1,957,655,644.51	454,985.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	534,868,889.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,306,020.65
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	291,415.80
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,466,160.04
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,788,298.61
4. Other Transfers Out	All	9200	7200-7299	2,213,954.66
5. Interfund Transfers Out	All	9300	7600-7629	24,499.52
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	27,950.17
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,812,278.80
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				477,750,590.49
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)				23,530.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,303.44

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.)	431,480,426.53	18,469.12
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)	431,480,426.53	18,469.12
B. Required effort (Line A.2 times 90%)	388,332,383.88	16,622.21
C. Current year expenditures (Line I.E and Line II.B)	477,750,590.49	20,303.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	275,237,155.59		275,237,155.59			289,498,634.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,309.40		23,309.40			23,474.24
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 e)						
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)	23,474.24		23,474.24	22,850.03		22,850.03
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)			23,474.24			22,850.03
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)	555,868.30		555,868.30	546,159.00		546,159.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,829.15		3,829.15	3,825.00		3,825.00
4. Secured Roll Taxes (Object 8041)	84,839,361.00		84,839,361.00	88,411,543.00		88,411,543.00
5. Unsecured Roll Taxes (Object 8042)	3,959,026.79		3,959,026.79	3,980,191.00		3,980,191.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	5,544,940.00		5,544,940.00	6,980,084.00		6,980,084.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	20,708,915.29		20,708,915.29	19,988,326.00		19,988,326.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	23,823,112.80		23,823,112.80	20,017,506.00		20,017,506.00
12. Parcel Taxes (Object 8621)	10,010,330.57		10,010,330.57	10,000,000.00		10,000,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,621,569.85		5,621,569.85	5,600,000.00		5,600,000.00
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)	155,066,953.75	0.00	155,066,953.75	155,527,634.00	0.00	155,527,634.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	155,066,953.75	0.00	155,066,953.75	155,527,634.00	0.00	155,527,634.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,685,375.33			3,699,179.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	14,557,450.30		14,557,450.30	14,557,784.00		14,557,784.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	14,557,450.30	0.00	18,242,825.63	14,557,784.00	0.00	18,256,963.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	228,639,579.00		228,639,579.00	222,593,444.00		222,593,444.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	84,506.00		84,506.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	228,724,085.00	0.00	228,724,085.00	222,593,444.00	0.00	222,593,444.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	532,895,351.93		532,895,351.93	484,082,687.00		484,082,687.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,110,753.04		7,110,753.04	3,200,000.00		3,200,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			275,237,155.59			289,498,634.86
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0071			0.9734
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			289,498,634.86			291,999,057.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			155,066,953.75			155,527,634.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,816,908.80			2,742,003.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			152,674,506.74			154,728,386.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			152,674,506.74			154,728,386.73
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,161,920.17			2,064,576.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			159,228,873.92			157,592,210.86
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			148,512,586.57			152,663,809.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			159,228,873.92			
b. State Subventions (Line D8)			148,512,586.57			
c. Less: Excluded Appropriations (Line C23)			18,242,825.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			289,498,634.86			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			289,498,634.86			291,999,057.73
12. Appropriations Subject to the Limit (Line D9d)			289,498,634.86			

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) 18,271,559.93
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) 359,594,507.63

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) 5.08%

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) 23,453,999.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 10,989,260.27

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,040.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	308,617.12
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)	2,535,666.04
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)	37,362,582.88
9. Carry-Forward Adjustment (Part IV, Line F)	2,021,017.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,383,600.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	287,557,080.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	65,648,652.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	52,939,859.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,042,324.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	285,125.96
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)	2,207,634.91
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)	322,100.85
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,397,011.52
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)	47,379,019.70
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,736,570.98
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,585,227.58
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,573,262.52
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)	491,673,872.00
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)	7.60%
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)	8.01%

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)	37,362,582.88
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,468,155.21
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 (7.69%) times Part III, Line B19); zero if negative	2,021,017.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (19.74%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,021,017.33
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)	2,021,017.33

Approved
indirect cost
rate: 7.69%

Highest rate
used in any
program: 19.74%

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	2600	3,035,134.30	233,401.83	7.69%
01	3010	6,703,842.60	515,525.00	7.69%
01	3182	822,223.39	63,228.98	7.69%
01	3213	6,793,808.09	1,340,941.62	19.74%
01	3225	629,144.58	48,381.22	7.69%
01	3312	993,858.41	987.73	0.10%
01	3410	356,722.80	3,825.20	1.07%
01	3550	226,733.43	11,336.68	5.00%
01	4035	665,876.35	51,205.89	7.69%
01	4124	498,093.83	24,904.70	5.00%
01	4127	458,447.18	35,254.59	7.69%
01	4203	1,002,647.25	77,103.57	7.69%
01	5630	32,935.63	2,532.75	7.69%
01	5632	3,751.71	288.45	7.69%
01	5634	10,404.25	800.09	7.69%
01	6010	1,488,166.91	74,408.35	5.00%
01	6053	147,682.48	11,356.78	7.69%
01	6266	900,204.54	69,225.73	7.69%
01	6332	2,182,187.72	167,810.24	7.69%
01	6385	439,755.65	33,817.21	7.69%
01	6387	1,020,556.97	78,480.83	7.69%
01	6520	260,706.19	4,928.81	1.89%
01	6546	2,205,065.47	169,569.53	7.69%
01	6547	315,236.79	2,956.00	0.94%
01	6762	4,824,216.05	370,982.21	7.69%
01	6770	1,583,426.71	15,834.27	1.00%
01	7220	265,594.90	20,424.25	7.69%
01	7339	34,646.58	2,664.33	7.69%
01	7412	624,205.95	48,001.44	7.69%
01	7413	170,746.43	13,130.40	7.69%
01	7435	137,117.84	10,544.36	7.69%
01	7810	1,223,652.84	94,089.90	7.69%
01	9010	14,229,980.84	45,689.87	0.32%
11	6371	63,328.75	4,869.98	7.69%
11	6391	3,078,876.11	153,943.80	5.00%
12	6105	3,300,446.47	166,386.00	5.04%

West Contra Costa Unified
Contra Costa County

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

07 61796 0000000
Form ICR
E8ADXSSDXY(2023-24)

12	6127	65,895.30	5,404.99	8.20%
12	7810	32,925.26	2,531.95	7.69%
13	5310	12,395,919.53	627,233.53	5.06%
13	5320	2,112,092.90	106,871.90	5.06%
13	7810	54,973.04	2,781.63	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	1,015,178.65		2,215,340.28	3,230,518.93
2. State Lottery Revenue	8560	5,243,244.16		2,729,873.70	7,973,117.86
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)		6,258,422.81	0.00	4,945,213.98	11,203,636.79
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	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		3,453,793.25	3,453,793.25
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,258,422.81			6,258,422.81
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			431,945.42	431,945.42
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)		6,258,422.81	0.00	3,885,738.67	10,144,161.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,059,475.31	1,059,475.31
D. COMMENTS:					
Items recorded in object 5800 are for online software licensing that accompany instructional materials. All costs are in compliance with Education Code Section 60010(h).					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	316,369.41	105.24	316,474.65	25,474.26		341,948.91
1110	Regular Education, K-12	273,396,831.09	42,477,733.68	315,874,564.77	25,425,955.51		341,300,520.28
3100	Alternative Schools	2,169,099.63	240.10	2,169,339.73	174,618.48		2,343,958.21
3200	Continuation Schools	3,115,963.93	1,469,381.00	4,585,344.93	369,092.00		4,954,436.93
3300	Independent Study Centers	5,041,521.51	734,928.94	5,776,450.45	464,968.66		6,241,419.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	181,874.06	0.00	181,874.06	14,639.74		196,513.80
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	6,690,093.19	106,134.76	6,796,227.95	547,054.46		7,343,282.41
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,531,405.26	95,475.92	1,626,881.18	130,953.91		1,757,835.09
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	139,245,998.62	9,887,885.93	149,133,884.55	12,004,358.49		161,138,243.04
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	9,670.94	0.00	9,670.94	778.45		10,449.39
7150	Nonagency - Other	18,279.23	0.00	18,279.23	1,471.37		19,750.60
8100	Community Services	291,415.80	0.00	291,415.80	23,457.18		314,872.98
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					233,848.72	233,848.72
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,914,479.36	1,914,479.36
----	Other Outgo					4,026,752.79	4,026,752.79
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,227,706.73	1,227,706.73	2,582,639.27		3,810,346.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,079,767.69)		(1,079,767.69)
----	Total General Fund and Charter Schools Funds Expenditures	432,008,522.67	55,999,592.30	488,008,114.97	40,685,694.09	6,175,080.87	534,868,889.93

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	67,011.78	0.00	0.00	249,357.63	0.00	0.00	0.00			0.00	0.00	316,369.41
1110	Regular Education, K-12	173,420,949.30	16,103,152.37	8,483,566.69	30,374,324.99	14,602,124.87	0.00	24,490,815.55			5,921,897.32	0.00	273,396,831.09
3100	Alternative Schools	1,685,664.14	0.00	0.00	381,159.58	102,275.91	0.00	0.00			0.00	0.00	2,169,099.63
3200	Continuation Schools	2,095,497.41	14,335.00	65,066.17	544,558.21	113,353.06	0.00	22,293.45			260,860.63	0.00	3,115,963.93
3300	Independent Study Centers	4,258,627.67	38,027.22	2,350.01	620,038.51	0.00	0.00	7,098.58			115,379.52	0.00	5,041,521.51
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	181,874.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	181,874.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,627,731.46	946,639.80	0.00	113,954.79	0.00	0.00	1,767.14			0.00	0.00	6,690,093.19
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	361,375.97	566,257.91	73,541.01	0.00	530,230.37	0.00	0.00			0.00	0.00	1,531,405.26
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	104,507,057.68	6,061,711.18	0.00	1,307.04	25,281,900.09	3,374,455.78	7,893.51			11,673.34	0.00	139,245,998.62
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	9,670.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,670.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	18,279.23	0.00	0.00	0.00	0.00	18,279.23
8100	Community Services		0.00	0.00	0.00	0.00	0.00		291,415.80	0.00	0.00	0.00	291,415.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		292,215,460.41	23,730,123.48	8,624,523.88	32,284,700.75	40,629,884.30	3,374,455.78	24,548,147.46	291,415.80	0.00	6,309,810.81	0.00	432,008,522.67

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	105.24	0.00	0.00	105.24
1110	Regular Education, K-12	1,763,957.48	40,713,776.20	0.00	42,477,733.68
3100	Alternative Schools	240.10	0.00	0.00	240.10
3200	Continuation Schools	365.08	1,469,015.92	0.00	1,469,381.00
3300	Independent Study Centers	420.98	734,507.96	0.00	734,928.94
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	106,134.76	0.00	0.00	106,134.76
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	95,475.92	0.00	0.00	95,475.92
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	684,404.08	0.00	9,203,481.85	9,887,885.93
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	1,138,487.34	0.00	1,138,487.34
- -	Child Development (Fund 12)	89,219.39	0.00	0.00	89,219.39
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		2,740,323.03	44,055,787.42	9,203,481.85	55,999,592.30

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,516,252.03
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	75,040.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,776,100.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	15,398,069.44
5	Total Central Administration Costs in General Fund and Charter Schools Funds	41,765,461.77
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	432,008,522.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	55,999,592.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	488,008,114.97
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,736,570.98
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,585,227.58
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	23,535,426.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	30,857,225.34
D.	Total Direct Charged and Allocated Costs (B3 + C5)	518,865,340.31
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.05%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	233,848.72				233,848.72
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,914,479.36		1,914,479.36
Other Outgo (Objects 1000 - 7999)				4,026,752.79	4,026,752.79
Total Other Costs	233,848.72	0.00	1,914,479.36	4,026,752.79	6,175,080.87

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)	2,505,477.57	0.00	223,445.48	11,400.00	44,055,787.42	0.00	9,203,481.85
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	0.00	0.00	1.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	72.48	75.80	2,111.10	96.68	55.43	0.00	0.00
3100 Alternative Schools	0.00	0.00	2.00	.60	0.00	0.00	0.00
3200 Continuation Schools	0.00	.40	3.00	1.00	2.00	0.00	0.00
3300 Independent Study Centers	0.00	0.00	4.00	0.00	1.00	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	5.00	0.00	1.00	0.00	0.00	0.00	0.00
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	4.50	0.00	0.00	1.00	0.00	0.00	0.00
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999 Special Education (allocated to 5001)	31.97	0.00	0.00	130.73	0.00	0.00	1.00
6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals							
Description							
7110 Nonagency - Educational	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
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
Other Funds							
Description							
-- Adult Education (Fund 11)					1.55		
-- Child Development (Fund 12)	4.20	0.00	1.00	1.00	0.00	0.00	0.00
-- Cafeteria (Funds 13 & 61)					0.00	0.00	
C. Total Allocation Factors	118.15	76.20	2,123.10	231.01	59.98	0.00	1.00

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AZ	West Contra Costa Unified	(from Form SEA)

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								4,213.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,998,059.00	0.00	1,174,865.27	742,584.91	4,444,394.05	29,527,283.42		40,887,186.65
2000-2999	Classified Salaries	1,848,704.67	0.00	652,840.56	219,612.68	2,636,059.70	19,551,129.66		24,908,347.27
3000-3999	Employee Benefits	3,594,428.86	0.00	945,031.68	503,917.48	3,885,373.42	26,671,643.48	(3,957,803.00)	31,642,591.92
4000-4999	Books and Supplies	24,685.41	0.00	0.00	18,734.30	13,702.27	110,605.19		167,727.17
5000-5999	Services and Other Operating Expenditures	3,761,961.92	0.00	0.00	1,208.42	19,337.90	33,899,834.37		37,682,342.61
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	14,227,839.86	0.00	2,772,737.51	1,486,057.79	10,998,867.34	109,760,496.12	(3,957,803.00)	135,288,195.62
7310	Transfers of Indirect Costs	181,279.54	0.00	0.00	0.00	0.00	0.00		181,279.54
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	9,887,885.93						(9,887,885.93)	0.00
	Total Indirect Costs and PCR Allocations	10,069,165.47	0.00	0.00	0.00	0.00	0.00	(9,887,885.93)	181,279.54
	TOTAL COSTS	24,297,005.33	0.00	2,772,737.51	1,486,057.79	10,998,867.34	109,760,496.12	(13,845,688.93)	135,469,475.16
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57,864.07	0.00	0.00	0.00	312,989.38	437,615.08		808,468.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	38,199.78	2,888,118.84		2,926,318.62
3000-3999	Employee Benefits	23,286.85	0.00	0.00	0.00	139,074.40	2,199,155.84		2,361,517.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,583.34	40.25		5,623.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,498.56	7,506,696.02		7,511,194.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	81,150.92	0.00	0.00	0.00	500,345.46	13,031,626.03	0.00	13,613,122.41
7310	Transfers of Indirect Costs	3,825.20	0.00	0.00	0.00	0.00	0.00		3,825.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,825.20	0.00	0.00	0.00	0.00	0.00	0.00	3,825.20
	TOTAL BEFORE OBJECT 8980	84,976.12	0.00	0.00	0.00	500,345.46	13,031,626.03	0.00	13,616,947.61
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								13,616,947.61

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,940,194.93	0.00	1,174,865.27	742,584.91	4,131,404.67	29,089,668.34		40,078,718.12
2000-2999	Classified Salaries	1,848,704.67	0.00	652,840.56	219,612.68	2,597,859.92	16,663,010.82		21,982,028.65
3000-3999	Employee Benefits	3,571,142.01	0.00	945,031.68	503,917.48	3,746,299.02	24,472,487.64	(3,957,803.00)	29,281,074.83
4000-4999	Books and Supplies	24,685.41	0.00	0.00	18,734.30	8,118.93	110,564.94		162,103.58
5000-5999	Services and Other Operating Expenditures	3,761,961.92	0.00	0.00	1,208.42	14,839.34	26,393,138.35		30,171,148.03
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	14,146,688.94	0.00	2,772,737.51	1,486,057.79	10,498,521.88	96,728,870.09	(3,957,803.00)	121,675,073.21
7310	Transfers of Indirect Costs	177,454.34	0.00	0.00	0.00	0.00	0.00		177,454.34
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	9,887,885.93						(9,887,885.93)	0.00
	Total Indirect Costs and PCR Allocations	10,065,340.27	0.00	0.00	0.00	0.00	0.00	(9,887,885.93)	177,454.34
	TOTAL BEFORE OBJECT 8980	24,212,029.21	0.00	2,772,737.51	1,486,057.79	10,498,521.88	96,728,870.09	(13,845,688.93)	121,852,527.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								121,852,527.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	337,933.57	0.00	0.00	167,586.40	533,960.04	1,395,350.57		2,434,830.58
2000-2999	Classified Salaries	146,997.64	0.00	0.00	0.00	85,795.82	71,688.38		304,481.84
3000-3999	Employee Benefits	227,041.08	0.00	0.00	52,058.65	312,774.76	593,866.32		1,185,740.81
4000-4999	Books and Supplies	8,339.62	0.00	0.00	0.00	398.69	279.03		9,017.34
5000-5999	Services and Other Operating Expenditures	3,307,281.96	0.00	0.00	0.00	46.51	4,500.00		3,311,828.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,027,593.87	0.00	0.00	219,645.05	932,975.82	2,065,684.30	0.00	7,245,899.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,027,593.87	0.00	0.00	219,645.05	932,975.82	2,065,684.30	0.00	7,245,899.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								86,233,060.10
	TOTAL COSTS								93,478,959.14

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

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	110,656,475.77	81,609,092.15
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)	110,656,475.77	81,609,092.15

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	4,091.00
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)	4,091.00

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

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: West Contra Costa Unified (AZ)

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	6,764,664.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	6,327,026.00		
Increase in funding (if difference is positive)	437,638.00		
Maximum available for MOE reduction (50% of increase in funding)	218,819.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	372,030.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,070,504.10 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	109,409.50 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	109,409.50 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!			
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)	1,070,504.10 (f)		

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

SELPA: West Contra Costa Unified (AZ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
135,469,475.16		
13,616,947.61		
121,852,527.55	110,656,475.77	
	0.00	
	110,656,475.77	
	0.00	
	0.00	
121,852,527.55	110,656,475.77	11,196,051.78

Actual FY 2023-24	Comparison Year FY 2021-22	Difference
135,469,475.16		
13,616,947.61		
121,852,527.55	102,526,762.00	
	0.00	
	102,526,762.00	
	0.00	
	0.00	
121,852,527.55	102,526,762.00	
4,213.00	4,257.00	

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

07 61796 0000000
Report SEMA
E8ADXSSDXY(2023-24)

SELPA: West Contra Costa Unified (AZ)

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

28,922.98

24,084.28

4,838.71

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2023-24	Comparison Year 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	93,478,959.14	81,609,092.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,609,092.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	93,478,959.14	81,609,092.15	11,869,866.99

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	93,478,959.14	70,624,705.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		70,624,705.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	93,478,959.14	70,624,705.59	
b. Special education unduplicated pupil count	4,213.00	4,257.00	
c. Per capita local expenditures(B2a/ B2b)	22,188.22	16,590.25	5,597.96

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 .

Dr. Kim Moses

510-231-1170

Contact Name

Telephone Number

SELPA: West Contra Costa Unified (AZ)

Associate Superintendent, Business Services

Title

kmoses@wccusd.net

Email Address

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	40,887,186.65		40,887,186.65
2000-2999	Classified Salaries	24,908,347.27		24,908,347.27
3000-3999	Employee Benefits	31,642,591.92		31,642,591.92
4000-4999	Books and Supplies	167,727.17		167,727.17
5000-5999	Services and Other Operating Expenditures	37,682,342.61		37,682,342.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	135,288,195.62	0.00	135,288,195.62
7310	Transfers of Indirect Costs	181,279.54		181,279.54
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	0.00		0.00
	Total Indirect Costs and PCR Allocations	181,279.54	0.00	181,279.54
	TOTAL COSTS	135,469,475.16	0.00	135,469,475.16
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	40,078,718.12		40,078,718.12
2000-2999	Classified Salaries	21,982,028.65		21,982,028.65
3000-3999	Employee Benefits	29,281,074.83		29,281,074.83
4000-4999	Books and Supplies	162,103.58		162,103.58
5000-5999	Services and Other Operating Expenditures	30,171,148.03		30,171,148.03
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	121,675,073.21	0.00	121,675,073.21
7310	Transfers of Indirect Costs	177,454.34		177,454.34
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	0.00		0.00
	Total Indirect Costs and PCR Allocations	177,454.34	0.00	177,454.34
	TOTAL BEFORE OBJECT 8980	121,852,527.55	0.00	121,852,527.55
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00		0.00

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL COSTS		121,852,527.55	0.00	121,852,527.55
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	2,434,830.58		2,434,830.58
2000-2999	Classified Salaries	304,481.84		304,481.84
3000-3999	Employee Benefits	1,185,740.81		1,185,740.81
4000-4999	Books and Supplies	9,017.34		9,017.34
5000-5999	Services and Other Operating Expenditures	3,311,828.47		3,311,828.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	7,245,899.04	0.00	7,245,899.04
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,245,899.04	0.00	7,245,899.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources	86,233,060.10		86,233,060.10
	TOTAL COSTS	93,478,959.14	0.00	93,478,959.14
UNDUPLICATED PUPIL COUNT		4,213.00		4,213.00

* 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									4,202.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	4,568,576.00	0.00	1,182,625.00	753,726.00	4,587,373.00	30,031,144.00			41,123,444.00
2000-2999	Classified Salaries	1,953,212.00	0.00	546,723.00	254,163.00	2,947,477.00	21,170,182.00			26,871,757.00
3000-3999	Employee Benefits	3,740,491.00	0.00	947,060.00	491,626.00	4,015,876.00	29,486,088.00			38,681,141.00
4000-4999	Books and Supplies	21,000.00	0.00	0.00	12,035.00	17,000.00	100,000.00			150,035.00
5000-5999	Services and Other Operating Expenditures	4,554,800.00	0.00	0.00	0.00	2,188.00	16,250,227.00			20,807,215.00
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	14,838,079.00	0.00	2,676,408.00	1,511,550.00	11,569,914.00	97,037,641.00	0.00		127,633,592.00
7310	Transfers of Indirect Costs	76,186.00	0.00	0.00	0.00	0.00	0.00			76,186.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	76,186.00	0.00	0.00	0.00	0.00	0.00	0.00		76,186.00
	TOTAL COSTS	14,914,265.00	0.00	2,676,408.00	1,511,550.00	11,569,914.00	97,037,641.00	0.00		127,709,778.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	4,568,576.00	0.00	1,182,625.00	753,726.00	4,185,137.00	29,547,914.00			40,237,978.00
2000-2999	Classified Salaries	1,953,212.00	0.00	546,723.00	254,163.00	2,910,288.00	17,931,617.00			23,596,003.00
3000-3999	Employee Benefits	3,740,491.00	0.00	947,060.00	491,626.00	3,833,629.00	27,136,823.00			36,149,629.00
4000-4999	Books and Supplies	21,000.00	0.00	0.00	12,035.00	2,000.00	100,000.00			135,035.00
5000-5999	Services and Other Operating Expenditures	4,554,800.00	0.00	0.00	0.00	0.00	15,656,608.00			20,211,408.00
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	14,838,079.00	0.00	2,676,408.00	1,511,550.00	10,931,054.00	90,372,962.00	0.00		120,330,053.00
7310	Transfers of Indirect Costs	39,400.00	0.00	0.00	0.00	0.00	0.00			39,400.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	39,400.00	0.00	0.00	0.00	0.00	0.00	0.00		39,400.00
	TOTAL BEFORE OBJECT 8980	14,877,479.00	0.00	2,676,408.00	1,511,550.00	10,931,054.00	90,372,962.00	0.00		120,369,453.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									120,369,453.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	342,155.00	0.00	0.00	186,319.00	548,705.00	1,445,795.00		2,522,974.00
2000-2999	Classified Salaries	140,717.00	0.00	0.00	0.00	84,780.00	0.00		225,497.00
3000-3999	Employee Benefits	229,986.00	0.00	0.00	55,900.00	331,584.00	612,708.00		1,230,178.00
4000-4999	Books and Supplies	11,000.00	0.00	0.00	0.00	0.00	0.00		11,000.00
5000-5999	Services and Other Operating Expenditures	4,470,000.00	0.00	0.00	0.00	0.00	0.00		4,470,000.00
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	5,193,858.00	0.00	0.00	242,219.00	965,069.00	2,058,503.00	0.00	8,459,649.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,193,858.00	0.00	0.00	242,219.00	965,069.00	2,058,503.00	0.00	8,459,649.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								81,748,054.00
	TOTAL COSTS								90,207,703.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,202.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,998,059.00	0.00	1,174,865.27	742,584.91	4,444,394.05	29,527,283.42	0.00		40,887,186.65
2000-2999	Classified Salaries	1,848,704.67	0.00	652,840.56	219,612.68	2,636,059.70	19,551,129.66	0.00		24,908,347.27
3000-3999	Employee Benefits	3,594,428.86	0.00	945,031.68	503,917.48	3,885,373.42	26,671,643.48	0.00		35,600,394.92
4000-4999	Books and Supplies	24,685.41	0.00	0.00	18,734.30	13,702.27	110,605.19	0.00		167,727.17
5000-5999	Services and Other Operating Expenditures	3,761,961.92	0.00	0.00	1,208.42	19,337.90	33,899,834.37	0.00		37,682,342.61
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	14,227,839.86	0.00	2,772,737.51	1,486,057.79	10,998,867.34	109,760,496.12	0.00	0.00	139,245,998.62
7310	Transfers of Indirect Costs	181,279.54	0.00	0.00	0.00	0.00	0.00	0.00		181,279.54
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)	9,887,885.93								9,887,885.93
	Total Indirect Costs	181,279.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,279.54
	TOTAL COSTS	14,409,119.40	0.00	2,772,737.51	1,486,057.79	10,998,867.34	109,760,496.12	0.00	0.00	139,427,278.16
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57,864.07	0.00	0.00	0.00	312,989.38	437,615.08	0.00		808,468.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	38,199.78	2,888,118.84	0.00		2,926,318.62
3000-3999	Employee Benefits	23,286.85	0.00	0.00	0.00	139,074.40	2,199,155.84	0.00		2,361,517.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,583.34	40.25	0.00		5,623.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,498.56	7,506,696.02	0.00		7,511,194.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	81,150.92	0.00	0.00	0.00	500,345.46	13,031,626.03	0.00	0.00	13,613,122.41
7310	Transfers of Indirect Costs	3,825.20	0.00	0.00	0.00	0.00	0.00	0.00		3,825.20
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	3,825.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,825.20
	TOTAL BEFORE OBJECT 8980	84,976.12	0.00	0.00	0.00	500,345.46	13,031,626.03	0.00	0.00	13,616,947.61
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,616,947.61

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	4,940,194.93	0.00	1,174,865.27	742,584.91	4,131,404.67	29,089,668.34	0.00		40,078,718.12
2000-2999	Classified Salaries	1,848,704.67	0.00	652,840.56	219,612.68	2,597,859.92	16,663,010.82	0.00		21,982,028.65
3000-3999	Employee Benefits	3,571,142.01	0.00	945,031.68	503,917.48	3,746,299.02	24,472,487.64	0.00		33,238,877.83
4000-4999	Books and Supplies	24,685.41	0.00	0.00	18,734.30	8,118.93	110,564.94	0.00		162,103.58
5000-5999	Services and Other Operating Expenditures	3,761,961.92	0.00	0.00	1,208.42	14,839.34	26,393,138.35	0.00		30,171,148.03
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	14,146,688.94	0.00	2,772,737.51	1,486,057.79	10,498,521.88	96,728,870.09	0.00	0.00	125,632,876.21
7310	Transfers of Indirect Costs	177,454.34	0.00	0.00	0.00	0.00	0.00	0.00		177,454.34
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)	9,887,885.93								9,887,885.93
	Total Indirect Costs	177,454.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,454.34
	TOTAL BEFORE OBJECT 8980	14,324,143.28	0.00	2,772,737.51	1,486,057.79	10,498,521.88	96,728,870.09	0.00	0.00	125,810,330.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									125,810,330.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	337,933.57	0.00	0.00	167,586.40	533,960.04	1,395,350.57	0.00		2,434,830.58
2000-2999	Classified Salaries	146,997.64	0.00	0.00	0.00	85,795.82	71,688.38	0.00		304,481.84
3000-3999	Employee Benefits	227,041.08	0.00	0.00	52,058.65	312,774.76	593,866.32	0.00		1,185,740.81
4000-4999	Books and Supplies	8,339.62	0.00	0.00	0.00	398.69	279.03	0.00		9,017.34
5000-5999	Services and Other Operating Expenditures	3,307,281.96	0.00	0.00	0.00	46.51	4,500.00	0.00		3,311,828.47
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	4,027,593.87	0.00	0.00	219,645.05	932,975.82	2,065,684.30	0.00	0.00	7,245,899.04
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	4,027,593.87	0.00	0.00	219,645.05	932,975.82	2,065,684.30	0.00	0.00	7,245,899.04

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									86,233,060.10
	TOTAL COSTS									93,478,959.14

* 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: West Contra Costa Unified (AZ)

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: West Contra Costa Unified (AZ)

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	6,764,664.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	6,764,664.00		
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)	323,351.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,063,202.25 (b)		

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

THIS SECTION IS NOT APPLICABLE!		
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)	1,063,202.25 (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:

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

07 61796 0000000
Report SEMB
E8ADXSSDXY(2023-24)

SELPA: West Contra Costa Unified (AZ)

SECTION 3

Column A

Column B

Column C

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 v.s. actual method based on state and local expenditures.

a. Total special education expenditures

127,709,778.00

b. Less: Expenditures paid from federal sources

7,340,325.00

c. Expenditures paid from state and local sources

120,369,453.00

121,852,527.55

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

0.00

Comparison year's expenditures, adjusted for MOE calculation

121,852,527.55

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

120,369,453.00

121,852,527.55

(1,483,074.55)

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

Budgeted
Amounts
FY 2024-25

Comparison
Year
FY 2022-23

Difference

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

a. Total special education expenditures

127,709,778.00

b. Less: Expenditures paid from federal sources

7,340,325.00

c. Expenditures paid from state and local sources

120,369,453.00

110,656,475.77

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

0.00

Comparison year's expenditures, adjusted for MOE calculation

110,656,475.77

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

120,369,453.00

110,656,475.77

d. Special education unduplicated pupil count

4,202.00

4,091.00

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

28,645.75

27,048.76

1,596.99

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)

07 61796 0000000
Report SEMB
E8ADXSSDXY(2023-24)

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	90,207,703.00	93,478,959.14	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		93,478,959.14	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	90,207,703.00	93,478,959.14	(3,271,256.14)
	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	
		FY 2024-25	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	90,207,703.00	81,609,092.15	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		81,609,092.15	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	90,207,703.00	81,609,092.15	
	b. Special education unduplicated pupil count	4,202.00	4,091.00	
	c. Per capita local expenditures (B2a/B2b)	21,467.80	19,948.45	1,519.36
	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 .			

Dr. Kim Moses

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Title

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

SELPA:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	41,123,444.00		41,123,444.00
2000-2999	Classified Salaries	26,871,757.00		26,871,757.00
3000-3999	Employee Benefits	38,681,141.00		38,681,141.00
4000-4999	Books and Supplies	150,035.00		150,035.00
5000-5999	Services and Other Operating Expenditures	20,807,215.00		20,807,215.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	127,633,592.00	0.00	127,633,592.00
7310	Transfers of Indirect Costs	76,186.00		76,186.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	76,186.00	0.00	76,186.00
	TOTAL COSTS	127,709,778.00	0.00	127,709,778.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	40,237,978.00		40,237,978.00
2000-2999	Classified Salaries	23,596,003.00		23,596,003.00
3000-3999	Employee Benefits	36,149,629.00		36,149,629.00
4000-4999	Books and Supplies	135,035.00		135,035.00
5000-5999	Services and Other Operating Expenditures	20,211,408.00		20,211,408.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	120,330,053.00	0.00	120,330,053.00
7310	Transfers of Indirect Costs	39,400.00		39,400.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	39,400.00	0.00	39,400.00
	TOTAL BEFORE OBJECT 8980	120,369,453.00	0.00	120,369,453.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00		0.00
	TOTAL COSTS	120,369,453.00	0.00	120,369,453.00
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:

West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
1000-1999	Certificated Salaries	2,522,974.00		2,522,974.00
2000-2999	Classified Salaries	225,497.00		225,497.00
3000-3999	Employee Benefits	1,230,178.00		1,230,178.00
4000-4999	Books and Supplies	11,000.00		11,000.00
5000-5999	Services and Other Operating Expenditures	4,470,000.00		4,470,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	8,459,649.00	0.00	8,459,649.00
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,459,649.00	0.00	8,459,649.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources	81,748,054.00		81,748,054.00
	TOTAL COSTS	90,207,703.00	0.00	90,207,703.00
UNDUPLICATED PUPIL COUNT		4,202.00		4,202.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 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	168,564.35	0.00	0.00	(1,079,767.69)				
Other Sources/Uses Detail					940,230.43	24,499.52		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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	168,557.69	0.00				
Other Sources/Uses Detail					24,499.52	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	174,322.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(168,564.35)	736,887.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					16,375,292.27	0.00		
Fund Reconciliation							792,194.27	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	16,375,292.27		
Fund Reconciliation							0.00	792,194.27
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 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				
Other Sources/Uses Detail					0.00	940,230.43		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 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				
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	168,564.35	(168,564.35)	1,079,767.69	(1,079,767.69)	17,340,022.22	17,340,022.22	792,194.27	792,194.27