

# 2023 - 2024 Unaudited Actuals

## Stockton Unified School District



Stockton Unified  
School District

# 2023 - 2024 Unaudited Actuals

## District Certification



Stockton Unified  
School District

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)	55.70%
	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.	\$0.00
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	\$299,125,626.81
	Appropriations Subject to Limit	\$299,125,626.81
	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	3.89%
	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 10, 2024

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

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# 2023 - 2024 Unaudited Actuals

## Average Daily Attendance



Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	29,105.93	29,105.93	31,434.71	28,540.42	28,540.42	30,195.80
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	29,105.93	29,105.93	31,434.71	28,540.42	28,540.42	30,195.80
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	55.28	55.28	55.28	55.28	55.28	55.28
b. Special Education-Special Day Class	1.66	1.66	1.66	1.66	1.66	1.66
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.08	.08	.08	.08	.08	.08
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	57.02	57.02	57.02	57.02	57.02	57.02
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	29,162.95	29,162.95	31,491.73	28,597.44	28,597.44	30,252.82
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76

# 2023 - 2024 Unaudited Actuals

## Supplemental Forms



Stockton Unified  
School District

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	258,401,604.29	301	430.55	303	258,401,173.74	305	352,654.21	2,722,088.11	307	255,679,085.63	309
2000 - Classified Salaries	140,452,471.90	311	4,015,083.84	313	136,437,388.06	315	10,428,747.34	30,003,969.24	317	106,433,418.82	319
3000 - Employee Benefits	194,635,541.09	321	1,670,770.43	323	192,964,770.66	325	4,611,290.25	16,091,112.48	327	176,873,658.18	329
4000 - Books, Supplies Equip Replace. (6500)	42,249,546.53	331	918,617.39	333	41,330,929.14	335	4,133,008.39	14,534,864.86	337	26,796,064.28	339
5000 - Services . . . & 7300 - Indirect Costs	86,540,575.90	341	1,931,502.38	343	84,609,073.52	345	24,502,935.28	48,920,843.83	347	35,688,229.69	349
<b>TOTAL</b>					713,743,335.12	365			<b>TOTAL</b>	601,470,456.60	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	192,142,753.05	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	31,912,905.81	380
3. STRS. . . . .	3101 & 3102	44,283,339.15	382
4. PERS. . . . .	3201 & 3202	7,907,615.11	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	6,282,751.12	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	40,959,077.16	385
7. Unemployment Insurance. . . . .	3501 & 3502	477,100.40	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	7,047,285.46	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	2,503,524.42	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,755,572.78	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		337,271,924.46	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		733.15	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		25,672.19	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		2,246,985.51	396
14. TOTAL SALARIES AND BENEFITS. . . . .		335,024,205.80	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.70%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	55.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	601,470,456.60
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	
Transportation, Lottery, Categorical Resources: 33xx, 4035, 4129, 4201, 4510, 56xx, 60xx, 6271, 63xx, 65xx, 6695, 6762, 70xx, 74xx, Restricted Routine Maint., 9010	

**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) 22,721,648.73
- 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) 590,135,475.68

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.85%

**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) 18,491,269.78
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,570,043.44



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	175,863.70
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	283,607.12
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)	2,791,273.24
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)	19,222.49
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)	27,331,279.76
9. Carry-Forward Adjustment (Part IV, Line F)	1,206,609.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,537,889.12
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	410,293,984.33
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,222,349.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	101,116,237.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,473,241.49
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	58,578.71
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,043,142.95
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)	5,639,251.51
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)	615,354.98
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)	69,709,330.32
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)	1,420,867.59
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,464,789.36
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,093,054.29
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,396,793.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,678,046.30
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)	733,225,022.07
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	3.73%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	3.89%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	27,331,279.76
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(4,567,854.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.94%) times Part III, Line B19); zero if negative	1,206,609.35
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.94%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,206,609.35
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,206,609.35

Approved indirect cost rate: 2.94%  
Highest rate used in any program: 2.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	24,031,303.79	706,155.47	2.94%
01	3010	16,987,394.83	497,816.69	2.93%
01	3182	757,105.80	22,258.92	2.94%
01	3213	56,603,134.16	1,664,132.14	2.94%
01	3308	65,270.86	1,918.96	2.94%
01	3310	7,795,529.45	229,188.55	2.94%
01	3311	8,728.56	256.62	2.94%
01	3312	20,585.41	605.21	2.94%
01	3315	354,429.94	10,420.24	2.94%
01	3327	414,758.98	12,193.91	2.94%
01	3345	2,473.60	72.72	2.94%
01	3385	22,956.68	674.93	2.94%
01	3386	24,822.50	729.78	2.94%
01	3395	14,384.13	422.87	2.94%
01	3410	611,571.15	11,250.40	1.84%
01	3550	530,005.26	15,582.15	2.94%
01	4035	1,221,655.32	35,668.28	2.92%
01	4127	2,783,669.45	81,839.88	2.94%
01	4129	25,001.75	734.05	2.94%
01	4201	112,104.15	3,295.85	2.94%
01	4203	967,670.60	28,449.51	2.94%
01	4510	73,389.55	2,157.62	2.94%
01	5630	104,522.25	3,072.95	2.94%
01	5632	55.49	1.63	2.94%
01	5634	141,864.91	4,170.83	2.94%
01	6010	2,133,238.92	62,643.30	2.94%
01	6053	140,028.82	4,116.84	2.94%
01	6266	371,840.00	10,932.10	2.94%
01	6331	194,288.00	5,712.00	2.94%
01	6385	78,686.62	2,313.38	2.94%
01	6387	1,225,124.74	35,486.68	2.90%
01	6500	82,080,969.00	2,413,173.70	2.94%
01	6510	2,199,849.34	64,675.57	2.94%
01	6515	56,369.79	1,657.27	2.94%
01	6520	230,697.00	6,782.49	2.94%
01	6536	4,495.00	112.75	2.51%
01	6537	43,334.41	1,274.18	2.94%
01	6546	1,987,009.42	58,418.08	2.94%

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

01	6547	1,771,230.03	52,074.16	2.94%
01	6695	223,235.84	6,563.13	2.94%
01	7220	75,126.50	2,208.73	2.94%
01	7412	433,522.58	12,745.56	2.94%
01	7422	4,773,610.53	140,344.15	2.94%
01	7435	4,896,958.58	143,975.73	2.94%
01	7810	1,505,640.32	1,327.65	0.09%
01	8150	14,736,230.09	426,328.59	2.89%
01	9010	2,411,561.35	19,864.06	0.82%
09	2600	1,288,831.41	37,891.64	2.94%
09	6266	31,500.00	926.10	2.94%
09	6762	7,086.00	208.33	2.94%
09	7388	3,444.73	101.27	2.94%
09	7412	49,687.50	1,460.81	2.94%
09	7413	15,625.85	459.40	2.94%
09	7422	640,698.57	18,833.97	2.94%
09	7435	96,271.31	2,830.38	2.94%
11	6391	4,822,014.83	122,947.01	2.55%
12	5059	88,676.39	2,399.50	2.71%
12	5066	9,999.00	293.97	2.94%
12	6052	3,173.02	93.29	2.94%
12	6105	8,089,211.21	218,571.70	2.70%
12	6128	202,697.12	5,939.72	2.93%
12	9010	9,394,803.08	274,730.12	2.92%
13	5310	11,247,802.04	299,954.43	2.67%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	36,080,997.00		36,080,997.00			36,080,997.00
Work in Progress	146,439,167.00	(80,881,834.00)	65,557,333.00	24,916,743.00	23,203,675.00	67,270,401.00
Total capital assets not being depreciated	182,520,164.00	(80,881,834.00)	101,638,330.00	24,916,743.00	23,203,675.00	103,351,398.00
Capital assets being depreciated:						
Land Improvements	21,657,691.05	142,988.00	21,800,679.05	177,211.00		21,977,890.05
Buildings	875,546,602.00	80,027,067.00	955,573,669.00	21,696,880.00		977,270,549.00
Equipment	30,842,172.00	664,018.00	31,506,190.00	3,298,566.00		34,804,756.00
Total capital assets being depreciated	928,046,465.05	80,834,073.00	1,008,880,538.05	25,172,657.00	0.00	1,034,053,195.05
Accumulated Depreciation for:						
Land Improvements	(8,695,868.00)	16,672.00	(8,679,196.00)	(632,827.00)		(9,312,023.00)
Buildings	(300,387,471.00)	375,778.00	(300,011,693.00)	(15,155,211.00)		(315,166,904.00)
Equipment	(22,338,306.00)	22,061.00	(22,316,245.00)	(1,619,779.00)		(23,936,024.00)
Total accumulated depreciation	(331,421,645.00)	414,511.00	(331,007,134.00)	(17,407,817.00)	0.00	(348,414,951.00)
Total capital assets being depreciated, net excluding lease and subscription assets	596,624,820.05	81,248,584.00	677,873,404.05	7,764,840.00	0.00	685,638,244.05
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	779,144,984.05	366,750.00	779,511,734.05	32,681,583.00	23,203,675.00	788,989,642.05
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	502,439,935.48	(1,920,136.48)	500,519,799.00		23,811,341.33	476,708,457.67	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	24,225,000.00	3,813,014.00	28,038,014.00		1,410,000.00	26,628,014.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	32,786,487.83	24,722,425.17	57,508,913.00		17,730,307.35	39,778,605.65	
Net Pension Liability	269,466,000.00	141,573,000.00	411,039,000.00			411,039,000.00	
Total/Net OPEB Liability	129,186,719.00	6,072,130.00	135,258,849.00	3,836,358.00	2,683,510.00	136,411,697.00	
Compensated Absences Payable	2,720,575.79	(1,538,702.91)	1,181,872.88	129,324.54		1,311,197.42	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	960,824,718.10	172,721,729.78	1,133,546,447.88	3,965,682.54	45,635,158.68	1,091,876,971.74	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	768,701,028.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	117,396,401.95
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,164,613.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	127,000.00
5. Interfund Transfers Out	All	9300	7600-7629	2,463,730.78
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	40,992.62
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				8,796,337.38
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	1,176,091.70
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				643,684,381.00
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				31,128.49
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				20,678.30



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.)	519,845,726.51	16,415.98
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)	519,845,726.51	16,415.98
B. Required effort (Line A.2 times 90%)	467,861,153.86	14,774.38
C. Current year expenditures (Line I.E and Line II.B)	643,684,381.00	20,678.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	4,749,278.42	243,945.76	24,146,122.40	5,444,107.11	53,763,968.35	648,512.96	13,173,769.37
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten	24.00		6.00	15.00	2.00	0.00	0.00
1110 Regular Education, K-12	269.00	84.50	194.40	428.20	130.80	0.00	8.00
3100 Alternative Schools					0.00	0.00	0.00
3200 Continuation Schools	1.00		5.00	4.00	4.00	0.00	
3300 Independent Study Centers					0.00	0.00	
3400 Opportunity Schools					0.00	0.00	
3550 Community Day Schools					0.00	0.00	
3700 Specialized Secondary Programs					0.00	0.00	
3800 Career Technical Education	7.00				0.00	0.00	
4110 Regular Education, Adult			16.00	4.00	4.00	0.00	
4610 Adult Independent Study Centers					0.00	0.00	
4620 Adult Correctional Education					0.00	0.00	
4630 Adult Career Technical Education					0.00	0.00	
4760 Bilingual					0.00	0.00	
4850 Migrant Education		1.00			0.00	0.00	
5000-5999 Special Education (allocated to 5001)	48.00	48.00		146.20	6.00	0.00	73.00
6000 ROC/P					0.00	0.00	
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational	17.00	8.30	3.00	6.00	5.00	2.00	
7150 Nonagency - Other					0.00	0.00	
8100 Community Services					0.00	0.00	
8500 Child Care and Development Services					0.00	0.00	
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)					0.00		
-- Child Development (Fund 12)	38.00	8.30	8.00	13.00	7.00	0.00	
-- Cafeteria (Funds 13 & 61)					0.00	0.00	
<b>C. Total Allocation Factors</b>	404.00	150.10	232.40	616.40	158.80	2.00	81.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								4,643.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	6,901,246.86	0.00	0.00	1,093,740.53	3,254,668.52	29,226,155.65		40,475,811.56
2000-2999	Classified Salaries	1,650,938.29	0.00	0.00	438,136.37	2,953,369.05	21,505,121.15		26,547,564.86
3000-3999	Employee Benefits	4,477,779.83	0.00	0.00	1,005,277.56	4,717,212.09	31,603,773.87		41,804,043.35
4000-4999	Books and Supplies	48,137.34	0.00	0.00	157,916.66	299,179.01	773,687.61		1,278,920.62
5000-5999	Services and Other Operating Expenditures	241,902.75	0.00	0.00	64,986.55	218,126.76	17,080,924.46		17,605,940.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	42,759.00	0.00	0.00	0.00	0.00	0.00		42,759.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,362,764.07	0.00	0.00	2,760,057.67	11,442,555.43	100,189,662.74	0.00	127,755,039.91
7310	Transfers of Indirect Costs	2,475,668.10	0.00	0.00	67,007.77	72.72	311,298.19		2,854,046.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	2,475,668.10	0.00	0.00	67,007.77	72.72	311,298.19	0.00	2,854,046.78
	TOTAL COSTS	15,838,432.17	0.00	0.00	2,827,065.44	11,442,628.15	100,500,960.93	0.00	130,609,086.69
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	15,022.40	3,502,224.69		3,517,247.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94,945.33	6,109,464.20		6,204,409.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	59,267.67	4,638,560.83		4,697,828.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	185,115.53	372,515.97		557,631.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,552.61	1,192,494.85		1,195,047.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	356,903.54	15,815,260.54	0.00	16,172,164.08
7310	Transfers of Indirect Costs	10,420.24	0.00	0.00	0.00	72.72	244,710.69		255,203.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,420.24	0.00	0.00	0.00	72.72	244,710.69	0.00	255,203.65
	TOTAL BEFORE OBJECT 8980	10,420.24	0.00	0.00	0.00	356,976.26	16,059,971.23	0.00	16,427,367.73
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,240,493.80
	TOTAL COSTS								15,186,873.93

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	6,901,246.86	0.00	0.00	1,093,740.53	3,239,646.12	25,723,930.96		36,958,564.47
2000-2999	Classified Salaries	1,650,938.29	0.00	0.00	438,136.37	2,858,423.72	15,395,656.95		20,343,155.33
3000-3999	Employee Benefits	4,477,779.83	0.00	0.00	1,005,277.56	4,657,944.42	26,965,213.04		37,106,214.85
4000-4999	Books and Supplies	48,137.34	0.00	0.00	157,916.66	114,063.48	401,171.64		721,289.12
5000-5999	Services and Other Operating Expenditures	241,902.75	0.00	0.00	64,986.55	215,574.15	15,888,429.61		16,410,893.06
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	42,759.00	0.00	0.00	0.00	0.00	0.00		42,759.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,362,764.07	0.00	0.00	2,760,057.67	11,085,651.89	84,374,402.20	0.00	111,582,875.83
7310	Transfers of Indirect Costs	2,465,247.86	0.00	0.00	67,007.77	0.00	66,587.50		2,598,843.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	2,465,247.86	0.00	0.00	67,007.77	0.00	66,587.50	0.00	2,598,843.13
	TOTAL BEFORE OBJECT 8980	15,828,011.93	0.00	0.00	2,827,065.44	11,085,651.89	84,440,989.70	0.00	114,181,718.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,240,493.80
	TOTAL COSTS								115,422,212.76
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	221,105.67		221,105.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,160,229.56		3,160,229.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,900,173.19		1,900,173.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,596,626.12		5,596,626.12
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	0.00	0.00	0.00	0.00	0.00	10,878,134.54	0.00	10,878,134.54
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	0.00	0.00	0.00	0.00	0.00	10,878,134.54	0.00	10,878,134.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,240,493.80

**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)  TOTAL COSTS								62,713,893.32
									74,832,521.66

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

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

<b>2022-23 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	

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

SELPA: Port City (BR)

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: **Port City (BR)**

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

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

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

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

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

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

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

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

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

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


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

SELPA: Port City (BR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year 22/23</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	130,609,086.69		
b. Less: Expenditures paid from federal sources	15,186,873.93		
c. Expenditures paid from state and local sources	115,422,212.76	110,068,417.32	
Add/Less: Adjustments required for MOE calculation		(5,572,994.63)	
Comparison year's expenditures, adjusted for MOE calculation		104,495,422.69	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	115,422,212.76	104,495,422.69	10,926,790.07
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2023-24</b>	<b>22/23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	130,609,086.69		
b. Less: Expenditures paid from federal sources	15,186,873.93		
c. Expenditures paid from state and local sources	115,422,212.76	110,068,417.32	
Add/Less: Adjustments required for MOE calculation		(5,572,994.63)	
Comparison year's expenditures, adjusted for MOE calculation		104,495,422.69	
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	115,422,212.76	104,495,422.69	
d. Special education unduplicated pupil count	4,643.00	5,128.00	
e. Per capita state and local expenditures (A2c/A2d)	24,859.40	20,377.42	4,481.98

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

SELPA: **Port City (BR)**

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

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2023-24</b>	<b>22/23</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	74,832,521.66	58,924,363.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		58,924,363.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,832,521.66	58,924,363.88	15,908,157.78

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

	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2023-24</b>	<b>22/23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	74,832,521.66	58,924,363.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		58,924,363.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,832,521.66	58,924,363.88	
b. Special education unduplicated pupil count	4,643.00	5,128.00	
c. Per capita local expenditures(B2a/ B2b)	16,117.28	11,490.71	4,626.57

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 .

Joann Juarez

Contact Name

Interim Chief Business Official

209-933-7000

Telephone Number

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

SELPA: Port City (BR)

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Title

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Email Address

SELPA: Port City (BR)

Object Code	Description	Stockton Unified (BR00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Port City (BR)

Object Code	Description	Stockton Unified (BR00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>UNDUPLICATED PUPIL COUNT</b>									4,643.00	
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	7,851,833.00	0.00	0.00	1,207,112.00	4,052,444.00	30,286,455.00		43,397,844.00	
2000-2999	Classified Salaries	1,970,435.00	0.00	0.00	483,640.00	3,398,241.00	21,846,337.00		27,698,653.00	
3000-3999	Employee Benefits	4,976,561.00	0.00	91,780.00	1,248,696.00	6,122,688.00	41,336,500.00		53,776,225.00	
4000-4999	Books and Supplies	85,227.00	0.00	0.00	166,854.00	2,218,818.00	1,841,189.00		4,312,088.00	
5000-5999	Services and Other Operating Expenditures	279,947.00	0.00	0.00	109,004.00	199,069.00	6,361,379.00		6,949,399.00	
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	61,149.00	0.00	0.00	0.00	0.00	0.00		61,149.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	15,225,152.00	0.00	91,780.00	3,215,306.00	15,991,260.00	101,671,860.00	0.00	136,195,358.00	
7310	Transfers of Indirect Costs	5,328,758.00	0.00	0.00	121,909.00	120.00	626,676.00		6,077,463.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	5,328,758.00	0.00	0.00	121,909.00	120.00	626,676.00	0.00	6,077,463.00	
	TOTAL COSTS	20,553,910.00	0.00	91,780.00	3,337,215.00	15,991,380.00	102,298,536.00	0.00	142,272,821.00	
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	7,851,833.00	0.00	0.00	1,207,112.00	4,052,444.00	30,181,784.00		43,293,173.00	
2000-2999	Classified Salaries	1,970,435.00	0.00	0.00	483,640.00	3,351,855.00	18,029,975.00		23,835,905.00	
3000-3999	Employee Benefits	4,976,561.00	0.00	91,780.00	1,248,696.00	6,078,886.00	37,071,130.00		49,467,053.00	
4000-4999	Books and Supplies	85,227.00	0.00	0.00	166,854.00	2,105,238.00	1,541,107.00		3,898,426.00	
5000-5999	Services and Other Operating Expenditures	279,947.00	0.00	0.00	109,004.00	184,096.00	6,232,920.00		6,805,967.00	
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	61,149.00	0.00	0.00	0.00	0.00	0.00		61,149.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	15,225,152.00	0.00	91,780.00	3,215,306.00	15,772,519.00	93,056,916.00	0.00	127,361,673.00	
7310	Transfers of Indirect Costs	5,317,907.00	0.00	0.00	121,909.00	0.00	187,835.00		5,627,651.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	5,317,907.00	0.00	0.00	121,909.00	0.00	187,835.00	0.00	5,627,651.00	
	TOTAL BEFORE OBJECT 8980	20,543,059.00	0.00	91,780.00	3,337,215.00	15,772,519.00	93,244,751.00	0.00	132,989,324.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,262,304.00
	TOTAL COSTS									134,251,628.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	61,325.00		61,325.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,624,808.00		2,624,808.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,072,299.00		2,072,299.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	118,581.00		118,581.00	
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	0.00	0.00	0.00	0.00	0.00	4,877,013.00	0.00	4,877,013.00	
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	0.00	0.00	0.00	0.00	0.00	4,877,013.00	0.00	4,877,013.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,262,304.00
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)									82,015,442.00
	TOTAL COSTS									88,154,759.00

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



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									4,643.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	6,901,246.86	0.00	0.00	1,093,740.53	3,254,668.52	29,226,155.65	0.00		40,475,811.56
2000-2999	Classified Salaries	1,650,938.29	0.00	0.00	438,136.37	2,953,369.05	21,505,121.15	0.00		26,547,564.86
3000-3999	Employee Benefits	4,477,779.83	0.00	0.00	1,005,277.56	4,717,212.09	31,603,773.87	0.00		41,804,043.35
4000-4999	Books and Supplies	48,137.34	0.00	0.00	157,916.66	299,179.01	773,687.61	0.00		1,278,920.62
5000-5999	Services and Other Operating Expenditures	241,902.75	0.00	0.00	64,986.55	218,126.76	17,080,924.46	0.00		17,605,940.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	42,759.00	0.00	0.00	0.00	0.00	0.00	0.00		42,759.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,362,764.07	0.00	0.00	2,760,057.67	11,442,555.43	100,189,662.74	0.00	0.00	127,755,039.91
7310	Transfers of Indirect Costs	2,475,668.10	0.00	0.00	67,007.77	72.72	311,298.19	0.00		2,854,046.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	2,475,668.10	0.00	0.00	67,007.77	72.72	311,298.19	0.00	0.00	2,854,046.78
	TOTAL COSTS	15,838,432.17	0.00	0.00	2,827,065.44	11,442,628.15	100,500,960.93	0.00	0.00	130,609,086.69
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	15,022.40	3,502,224.69	0.00		3,517,247.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94,945.33	6,109,464.20	0.00		6,204,409.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	59,267.67	4,638,560.83	0.00		4,697,828.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	185,115.53	372,515.97	0.00		557,631.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,552.61	1,192,494.85	0.00		1,195,047.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	356,903.54	15,815,260.54	0.00	0.00	16,172,164.08
7310	Transfers of Indirect Costs	10,420.24	0.00	0.00	0.00	72.72	244,710.69	0.00		255,203.65
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	10,420.24	0.00	0.00	0.00	72.72	244,710.69	0.00	0.00	255,203.65
	TOTAL BEFORE OBJECT 8980	10,420.24	0.00	0.00	0.00	356,976.26	16,059,971.23	0.00	0.00	16,427,367.73
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,240,493.80
	TOTAL COSTS									15,186,873.93

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	6,901,246.86	0.00	0.00	1,093,740.53	3,239,646.12	25,723,930.96	0.00		36,958,564.47
2000-2999	Classified Salaries	1,650,938.29	0.00	0.00	438,136.37	2,858,423.72	15,395,656.95	0.00		20,343,155.33
3000-3999	Employee Benefits	4,477,779.83	0.00	0.00	1,005,277.56	4,657,944.42	26,965,213.04	0.00		37,106,214.85
4000-4999	Books and Supplies	48,137.34	0.00	0.00	157,916.66	114,063.48	401,171.64	0.00		721,289.12
5000-5999	Services and Other Operating Expenditures	241,902.75	0.00	0.00	64,986.55	215,574.15	15,888,429.61	0.00		16,410,893.06
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	42,759.00	0.00	0.00	0.00	0.00	0.00	0.00		42,759.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,362,764.07	0.00	0.00	2,760,057.67	11,085,651.89	84,374,402.20	0.00	0.00	111,582,875.83
7310	Transfers of Indirect Costs	2,465,247.86	0.00	0.00	67,007.77	0.00	66,587.50	0.00		2,598,843.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	2,465,247.86	0.00	0.00	67,007.77	0.00	66,587.50	0.00	0.00	2,598,843.13
	TOTAL BEFORE OBJECT 8980	15,828,011.93	0.00	0.00	2,827,065.44	11,085,651.89	84,440,989.70	0.00	0.00	114,181,718.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,240,493.80
	TOTAL COSTS									115,422,212.76
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	221,105.67	0.00		221,105.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,160,229.56	0.00		3,160,229.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,900,173.19	0.00		1,900,173.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,596,626.12	0.00		5,596,626.12
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	0.00	0.00	0.00	0.00	0.00	10,878,134.54	0.00	0.00	10,878,134.54
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	0.00	0.00	0.00	0.00	0.00	10,878,134.54	0.00	0.00	10,878,134.54

**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)									1,240,493.80
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)									62,713,893.32
	<b>TOTAL COSTS</b>									<b>74,832,521.66</b>

\* 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: **Port City (BR)**

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

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

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

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

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

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

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


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

SELPA: Port City (BR)

**SECTION 3**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2024-25</b>	<b>Actual Expenditures Comparison Year 22/23</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	142,272,821.00		
b. Less: Expenditures paid from federal sources	8,021,193.00		
c. Expenditures paid from state and local sources	134,251,628.00	110,068,417.32	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		110,068,417.32	
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	134,251,628.00	110,068,417.32	24,183,210.68
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	<b>Budgeted Amounts FY 2024-25</b>	<b>Comparison Year 22/23</b>	<b>Difference</b>
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	142,272,821.00		
b. Less: Expenditures paid from federal sources	8,021,193.00		
c. Expenditures paid from state and local sources	134,251,628.00	110,068,417.32	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		110,068,417.32	
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	134,251,628.00	110,068,417.32	
d. Special education unduplicated pupil count	4,643.00	5,128.00	
e. Per capita state and local expenditures (A2c/A2d)	28,914.85	21,464.20	7,450.65
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: Port City (BR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>22/23</b>	
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	88,154,759.00	58,924,363.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>58,924,363.88</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>88,154,759.00</u>	<u>58,924,363.88</u>	29,230,395.12
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>22/23</b>	
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	88,154,759.00	58,924,363.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>58,924,363.88</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	88,154,759.00	<u>58,924,363.88</u>	
b. Special education unduplicated pupil count	4,643.00	5,128.00	
c. Per capita local expenditures (B2a/B2b)	<u>18,986.59</u>	<u>11,490.71</u>	7,495.88
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.			

Joann Juarez  


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Contact Name  
Interim Chief Business Official  


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Title

209-933-7000  


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Email Address

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

SELPA:

Port City (BR)

Object Code	Description	Stockton Unified (BR00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries			0.00



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

SELPA:

Port City (BR)

Object Code	Description	Stockton Unified (BR00)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
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)	291,391,865.25		291,391,865.25			299,125,626.81
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	31,671.24		31,671.24			31,128.49
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
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)	29,162.95		29,162.95	28,597.44		28,597.44
2. Total Charter Schools ADA (Form A, Line C9)	1,965.54		1,965.54	1,940.76		1,940.76
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			31,128.49			30,538.20
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	241,371.22		241,371.22	241,389.00		241,389.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	462.14		462.14	462.00		462.00
4. Secured Roll Taxes (Object 8041)	40,467,428.49		40,467,428.49	40,467,429.00		40,467,429.00
5. Unsecured Roll Taxes (Object 8042)	2,269,856.53		2,269,856.53	2,269,857.00		2,269,857.00
6. Prior Years' Taxes (Object 8043)	37,096.04		37,096.04	37,096.00		37,096.00
7. Supplemental Taxes (Object 8044)	3,054,674.37		3,054,674.37	3,054,674.00		3,054,674.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	27,561,262.28		27,561,262.28	30,886,575.00		30,886,575.00

	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)	18,454,127.75		18,454,127.75	23,303,637.00		23,303,637.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	92,086,278.82	0.00	92,086,278.82	100,261,119.00	0.00	100,261,119.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	92,086,278.82	0.00	92,086,278.82	100,261,119.00	0.00	100,261,119.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	19,424,226.00		19,424,226.00	21,487,235.00		21,487,235.00
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)	19,424,226.00	0.00	19,424,226.00	21,487,235.00	0.00	21,487,235.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	430,102,051.00		430,102,051.00	413,845,265.00		413,845,265.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,029,779.00		1,029,779.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	431,131,830.00	0.00	431,131,830.00	413,845,265.00	0.00	413,845,265.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	824,427,743.04		824,427,743.04	755,520,241.00		755,520,241.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	19,033,879.20		19,033,879.20	12,263,898.00		12,263,898.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			291,391,865.25			299,125,626.81
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9829			0.9810
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			299,125,626.81			304,064,848.99
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			92,086,278.82			100,261,119.00
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)			3,735,418.80			3,664,584.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			226,463,573.99			225,290,964.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			226,463,573.99			225,290,964.99
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])			7,528,291.05			5,371,683.12
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			99,614,569.87			105,632,802.12
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)			218,935,282.94			219,919,281.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			99,614,569.87			
b. State Subventions (Line D8)			218,935,282.94			
c. Less: Excluded Appropriations (Line C23)			19,424,226.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			299,125,626.81			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			299,125,626.81			304,064,848.99
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			299,125,626.81			



# 2023 - 2024 Unaudited Actuals

## Fund 01

## General Fund



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	476,698,213.39	0.00	476,698,213.39	463,733,375.00	0.00	463,733,375.00	-2.7%
2) Federal Revenue		8100-8299	0.00	114,214,769.88	114,214,769.88	0.00	101,917,135.00	101,917,135.00	-10.8%
3) Other State Revenue		8300-8599	13,632,448.75	150,925,807.47	164,558,256.22	11,831,852.00	118,147,035.00	129,978,887.00	-21.0%
4) Other Local Revenue		8600-8799	22,544,326.66	7,318,123.59	29,862,450.25	16,165,113.00	11,319,967.00	27,485,080.00	-8.0%
5) TOTAL, REVENUES			512,874,988.80	272,458,700.94	785,333,689.74	491,730,340.00	231,384,137.00	723,114,477.00	-7.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	193,223,905.77	65,177,698.52	258,401,604.29	165,412,870.00	84,390,005.00	249,802,875.00	-3.3%
2) Classified Salaries		2000-2999	64,014,757.80	76,437,714.10	140,452,471.90	65,796,546.00	62,795,873.00	128,592,419.00	-8.4%
3) Employee Benefits		3000-3999	115,979,506.46	78,656,034.63	194,635,541.09	121,763,922.00	111,895,216.00	233,659,138.00	20.0%
4) Books and Supplies		4000-4999	11,489,416.97	30,760,129.56	42,249,546.53	13,951,795.00	48,893,926.00	62,845,721.00	48.7%
5) Services and Other Operating Expenditures		5000-5999	41,592,447.34	45,935,770.20	87,528,217.54	37,628,257.00	50,961,959.00	88,590,216.00	1.2%
6) Capital Outlay		6000-6999	2,454,827.80	8,556,156.43	11,010,984.23	2,518,648.00	2,299,326.00	4,817,974.00	-56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,054,427.00	42,759.00	1,097,186.00	1,055,928.00	61,149.00	1,117,077.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,793,441.90)	6,805,800.26	(987,641.64)	(15,474,700.00)	13,358,967.00	(2,115,733.00)	114.2%
9) TOTAL, EXPENDITURES			422,015,847.24	312,372,062.70	734,387,909.94	392,653,266.00	374,656,421.00	767,309,687.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,859,141.56	(39,913,361.76)	50,945,779.80	99,077,074.00	(143,272,284.00)	(44,195,210.00)	-186.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,157,357.00	0.00	12,157,357.00	802,353.00	0.00	802,353.00	-93.4%
b) Transfers Out		7600-7629	2,463,730.78	6,604,857.00	9,068,587.78	1,000,000.00	0.00	1,000,000.00	-89.0%
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	(83,630,247.96)	83,630,247.96	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,936,621.74)	77,025,390.96	3,088,769.22	(105,280,619.00)	105,082,972.00	(197,647.00)	-106.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,922,519.82	37,112,029.20	54,034,549.02	(6,203,545.00)	(38,189,312.00)	(44,392,857.00)	-182.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%
2) Ending Balance, June 30 (E + F1e)			190,783,041.96	187,841,697.08	378,624,739.04	184,579,496.96	149,652,385.08	334,231,882.04	-11.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	63,911.71	0.00	63,911.71	70,000.00	0.00	70,000.00	9.5%
Stores		9712	531,619.16	0.00	531,619.16	1,200,000.00	0.00	1,200,000.00	125.7%
Prepaid Items		9713	708.00	10,648.60	11,356.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	187,831,048.48	187,831,048.48	0.00	149,899,758.89	149,899,758.89	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760	56,245,201.59		56,245,201.59			0.00	
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments		9780	111,909,964.20	0.00	111,909,964.20	103,767,630.56	0.00	103,767,630.56	-7.3%
Assigned for CSESAP- 7415	0000	9780	600,000.00		600,000.00			0.00	
Assigned for ADA Decrease	0000	9780	18,000,000.00		18,000,000.00			0.00	
Assigned for Health and Welfare All Funds	0000	9780	20,039,213.00		20,039,213.00			0.00	
Assigned for Certificate of Participation	0000	9780	4,000,000.00		4,000,000.00			0.00	
Assigned for Safety	0000	9780	37,815,903.52		37,815,903.52			0.00	
Assigned for Facilities	0000	9780	22,389,804.97		22,389,804.97			0.00	
Assigned for CSESAP- 7415	0000	9780			0.00	600,000.00		600,000.00	
Assigned for ADA Decrease	0000	9780			0.00	18,000,000.00		18,000,000.00	
Assigned for Health and Welfare All Funds	0000	9780			0.00	19,791,839.19		19,791,839.19	
Assigned for Certificate of Participation	0000	9780			0.00	4,000,000.00		4,000,000.00	
Assigned for Safety	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Facilities	0000	9780			0.00	25,578,769.66		25,578,769.66	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,031,637.30	0.00	22,031,637.30	23,049,291.00	0.00	23,049,291.00	4.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	247,373.81	(247,373.81)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	269,466,099.40	165,743,732.34	435,209,831.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	1,383,187.00	1,383,187.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	63,911.71	0.00	63,911.71				
d) with Fiscal Agent/Trustee		9135	1,843,459.73	0.00	1,843,459.73				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,346,820.09	889,454.77	3,236,274.86				
4) Due from Grantor Government		9290	13,726,993.12	53,458,109.84	67,185,102.96				
5) Due from Other Funds		9310	7,726,736.68	0.00	7,726,736.68				
6) Stores		9320	531,619.16	0.00	531,619.16				
7) Prepaid Expenditures		9330	708.00	10,648.60	11,356.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			295,706,347.89	221,485,132.55	517,191,480.44				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	44,547,763.73	17,838,214.86	62,385,978.59				
2) Due to Grantor Governments		9590	3,597,786.77	1,565,503.88	5,163,290.65				
3) Due to Other Funds		9610	56,777,755.43	0.00	56,777,755.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	14,239,716.73	14,239,716.73				
6) TOTAL, LIABILITIES			104,923,305.93	33,643,435.47	138,566,741.40				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			190,783,041.96	187,841,697.08	378,624,739.04				
<b>LCFF SOURCES</b>									

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)	
Principal Apportionment									
State Aid - Current Year		8011	354,946,945.00	0.00	354,946,945.00	291,230,450.00	0.00	291,230,450.00	-18.0%
Education Protection Account State Aid - Current Year		8012	49,318,991.00	0.00	49,318,991.00	97,529,806.00	0.00	97,529,806.00	97.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	241,371.22	0.00	241,371.22	241,389.00	0.00	241,389.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	462.14	0.00	462.14	462.00	0.00	462.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	40,467,428.49	0.00	40,467,428.49	40,467,429.00	0.00	40,467,429.00	0.0%
Unsecured Roll Taxes		8042	2,269,856.53	0.00	2,269,856.53	2,269,857.00	0.00	2,269,857.00	0.0%
Prior Years' Taxes		8043	37,096.04	0.00	37,096.04	37,096.00	0.00	37,096.00	0.0%
Supplemental Taxes		8044	3,054,674.37	0.00	3,054,674.37	3,054,674.00	0.00	3,054,674.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,561,262.28	0.00	27,561,262.28	30,886,575.00	0.00	30,886,575.00	12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,897,984.29	0.00	14,897,984.29	14,638,451.00	0.00	14,638,451.00	-1.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			492,796,071.36	0.00	492,796,071.36	480,356,189.00	0.00	480,356,189.00	-2.5%
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	(16,097,857.97)	0.00	(16,097,857.97)	(16,622,814.00)	0.00	(16,622,814.00)	3.3%
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			476,698,213.39	0.00	476,698,213.39	463,733,375.00	0.00	463,733,375.00	-2.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,829,995.18	6,829,995.18	0.00	8,024,718.00	8,024,718.00	17.5%
Special Education Discretionary Grants		8182	0.00	909,934.92	909,934.92	0.00	1,134,103.00	1,134,103.00	24.6%
Child Nutrition Programs		8220	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)	
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	37,418.62	37,418.62	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		19,992,860.97	19,992,860.97		44,128,902.00	44,128,902.00	120.7%
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		1,257,323.60	1,257,323.60		1,875,723.00	1,875,723.00	49.2%
Title III, Immigrant Student Program	4201	8290		115,400.00	115,400.00		323,566.00	323,566.00	180.4%
Title III, English Learner Program	4203	8290		1,003,103.41	1,003,103.41		2,032,287.00	2,032,287.00	102.6%
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		3,944,954.25	3,944,954.25		5,025,280.00	5,025,280.00	27.4%
Career and Technical Education	3500-3599	8290		675,394.95	675,394.95		557,257.00	557,257.00	-17.5%
All Other Federal Revenue	All Other	8290	0.00	79,448,383.98	79,448,383.98	0.00	38,815,299.00	38,815,299.00	-51.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>114,214,769.88</b>	<b>114,214,769.88</b>	<b>0.00</b>	<b>101,917,135.00</b>	<b>101,917,135.00</b>	<b>-10.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		30,989,002.00	30,989,002.00		31,285,754.00	31,285,754.00	1.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,383,303.00	2,383,303.00	0.00	2,385,405.00	2,385,405.00	0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	140,421.00	140,421.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	3,821,619.00	3,821,619.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,416,957.00	0.00	1,416,957.00	1,416,957.00	0.00	1,416,957.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,555,275.75	3,212,629.03	9,767,904.78	5,591,148.00	2,368,016.00	7,959,164.00	-18.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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		8,465,873.25	8,465,873.25		7,747,818.00	7,747,818.00	-8.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		312,931.19	312,931.19		691,270.00	691,270.00	120.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,572,020.42	1,572,020.42		2,737,573.00	2,737,573.00	74.1%
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	5,660,216.00	100,028,008.58	105,688,224.58	4,823,747.00	70,931,199.00	75,754,946.00	-28.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,632,448.75</b>	<b>150,925,807.47</b>	<b>164,558,256.22</b>	<b>11,831,852.00</b>	<b>118,147,035.00</b>	<b>129,978,887.00</b>	<b>-21.0%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,556,143.46	3,556,143.46	0.00	8,665,186.00	8,665,186.00	143.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,228.50	0.00	1,228.50	0.00	0.00	0.00	-100.0%
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	92,382.22	0.00	92,382.22	1,147,368.00	0.00	1,147,368.00	1,142.0%
Interest		8660	15,412,744.20	0.00	15,412,744.20	12,034,498.00	0.00	12,034,498.00	-21.9%

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)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,383,187.00	1,383,187.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,235,246.38	0.00	2,235,246.38	2,453,827.00	0.00	2,453,827.00	9.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15.00	0.00	15.00	3,000.00	0.00	3,000.00	19,900.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,802,710.36	2,378,793.13	7,181,503.49	526,420.00	2,654,781.00	3,181,201.00	-55.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,544,326.66</b>	<b>7,318,123.59</b>	<b>29,862,450.25</b>	<b>16,165,113.00</b>	<b>11,319,967.00</b>	<b>27,485,080.00</b>	<b>-8.0%</b>
<b>TOTAL, REVENUES</b>			<b>512,874,988.80</b>	<b>272,458,700.94</b>	<b>785,333,689.74</b>	<b>491,730,340.00</b>	<b>231,384,137.00</b>	<b>723,114,477.00</b>	<b>-7.9%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	153,507,066.54	38,687,106.35	192,194,172.89	132,128,011.00	53,176,399.00	185,304,410.00	-3.6%
Certificated Pupil Support Salaries		1200	14,333,012.85	13,832,149.87	28,165,162.72	5,329,517.00	20,581,620.00	25,911,137.00	-8.0%

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)	
Certificated Supervisors' and Administrators' Salaries		1300	20,472,348.41	4,601,137.39	25,073,485.80	22,077,981.00	2,682,084.00	24,760,065.00	-1.3%
Other Certificated Salaries		1900	4,911,477.97	8,057,304.91	12,968,782.88	5,877,361.00	7,949,902.00	13,827,263.00	6.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			193,223,905.77	65,177,698.52	258,401,604.29	165,412,870.00	84,390,005.00	249,802,875.00	-3.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,900,597.60	28,012,308.21	31,912,905.81	4,996,361.00	24,329,478.00	29,325,839.00	-8.1%
Classified Support Salaries		2200	21,224,409.32	21,752,665.94	42,977,075.26	19,854,400.00	14,146,966.00	34,001,366.00	-20.9%
Classified Supervisors' and Administrators' Salaries		2300	6,021,636.89	5,135,540.25	11,157,177.14	8,580,912.00	2,994,010.00	11,574,922.00	3.7%
Clerical, Technical and Office Salaries		2400	16,360,471.25	7,623,755.63	23,984,226.88	19,928,124.00	8,731,055.00	28,659,179.00	19.5%
Other Classified Salaries		2900	16,507,642.74	13,913,444.07	30,421,086.81	12,436,749.00	12,594,364.00	25,031,113.00	-17.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			64,014,757.80	76,437,714.10	140,452,471.90	65,796,546.00	62,795,873.00	128,592,419.00	-8.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	33,561,425.27	27,160,127.49	60,721,552.76	31,708,198.00	29,746,038.00	61,454,236.00	1.2%
PERS		3201-3202	14,883,783.21	11,928,176.00	26,811,959.21	17,481,229.00	23,631,401.00	41,112,630.00	53.3%
OASDI/Medicare/Alternative		3301-3302	7,625,276.62	6,947,121.30	14,572,397.92	6,665,484.00	6,578,938.00	13,244,422.00	-9.1%
Health and Welfare Benefits		3401-3402	44,141,005.28	22,180,809.76	66,321,815.04	46,005,694.00	38,871,235.00	84,876,929.00	28.0%
Unemployment Insurance		3501-3502	557,863.75	234,383.82	792,247.57	117,918.00	84,377.00	202,295.00	-74.5%
Workers' Compensation		3601-3602	7,767,906.87	4,335,633.94	12,103,540.81	7,872,588.00	4,642,200.00	12,514,788.00	3.4%
OPEB, Allocated		3701-3702	763,876.21	224,921.20	988,797.41	5,049,401.00	2,984,834.00	8,034,235.00	712.5%
OPEB, Active Employees		3751-3752	2,897,748.11	1,571,088.84	4,468,836.95	3,384,176.00	1,967,652.00	5,351,828.00	19.8%
Other Employee Benefits		3901-3902	3,780,621.14	4,073,772.28	7,854,393.42	3,479,234.00	3,388,541.00	6,867,775.00	-12.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			115,979,506.46	78,656,034.63	194,635,541.09	121,763,922.00	111,895,216.00	233,659,138.00	20.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	140,425.95	140,425.95	99,393.00	884,169.00	983,562.00	600.4%
Books and Other Reference Materials		4200	266,354.58	327,721.77	594,076.35	164,929.00	589,938.00	754,867.00	27.1%
Materials and Supplies		4300	8,093,488.79	21,124,772.23	29,218,261.02	10,664,008.00	37,720,457.00	48,384,465.00	65.6%
Noncapitalized Equipment		4400	3,129,573.60	9,167,209.61	12,296,783.21	3,023,465.00	9,649,362.00	12,672,827.00	3.1%
Food		4700	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			11,489,416.97	30,760,129.56	42,249,546.53	13,951,795.00	48,893,926.00	62,845,721.00	48.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,052,485.78	23,126,941.57	28,179,427.35	274,192.00	22,166,038.00	22,440,230.00	-20.4%
Travel and Conferences		5200	1,742,588.26	2,000,126.09	3,742,714.35	2,974,078.00	9,465,494.00	12,439,572.00	232.4%
Dues and Memberships		5300	158,658.99	16,934.77	175,593.76	140,809.00	220,040.00	360,849.00	105.5%
Insurance		5400 - 5450	3,460,831.01	0.00	3,460,831.01	3,425,473.00	0.00	3,425,473.00	-1.0%
Operations and Housekeeping Services		5500	10,750,519.18	1,602,970.66	12,353,489.84	11,056,045.00	187,128.00	11,243,173.00	-9.0%

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,070,905.08	4,066,553.86	5,137,458.94	1,453,547.00	2,387,635.00	3,841,182.00	-25.2%
Transfers of Direct Costs		5710	(2,311,696.83)	2,311,696.83	0.00	(944,227.00)	944,227.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,190.27)	(68,028.06)	(89,218.33)	68,014.00	715,118.00	783,132.00	-977.8%
Professional/Consulting Services and Operating Expenditures		5800	20,639,647.26	12,744,134.94	33,383,782.20	17,844,925.00	14,824,385.00	32,669,310.00	-2.1%
Communications		5900	1,049,698.88	134,439.54	1,184,138.42	1,335,401.00	51,894.00	1,387,295.00	17.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,592,447.34</b>	<b>45,935,770.20</b>	<b>87,528,217.54</b>	<b>37,628,257.00</b>	<b>50,961,959.00</b>	<b>88,590,216.00</b>	<b>1.2%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	224,097.83	354,504.38	578,602.21	0.00	286,858.00	286,858.00	-50.4%
Buildings and Improvements of Buildings		6200	592,059.85	5,913,623.54	6,505,683.39	2,168,552.00	566,855.00	2,735,407.00	-58.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,638,670.12	2,288,028.51	3,926,698.63	350,096.00	1,445,613.00	1,795,709.00	-54.3%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,454,827.80</b>	<b>8,556,156.43</b>	<b>11,010,984.23</b>	<b>2,518,648.00</b>	<b>2,299,326.00</b>	<b>4,817,974.00</b>	<b>-56.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	42,759.00	42,759.00	0.00	61,149.00	61,149.00	43.0%
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	927,427.00	0.00	927,427.00	928,928.00	0.00	928,928.00	0.2%
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%

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)	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	127,000.00	0.00	127,000.00	127,000.00	0.00	127,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,054,427.00	42,759.00	1,097,186.00	1,055,928.00	61,149.00	1,117,077.00	1.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,805,800.26)	6,805,800.26	0.00	(13,358,967.00)	13,358,967.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(987,641.64)	0.00	(987,641.64)	(2,115,733.00)	0.00	(2,115,733.00)	114.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,793,441.90)	6,805,800.26	(987,641.64)	(15,474,700.00)	13,358,967.00	(2,115,733.00)	114.2%
TOTAL, EXPENDITURES			422,015,847.24	312,372,062.70	734,387,909.94	392,653,266.00	374,656,421.00	767,309,687.00	4.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	12,157,357.00	0.00	12,157,357.00	802,353.00	0.00	802,353.00	-93.4%
(a) TOTAL, INTERFUND TRANSFERS IN			12,157,357.00	0.00	12,157,357.00	802,353.00	0.00	802,353.00	-93.4%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,463,730.78	6,604,857.00	9,068,587.78	1,000,000.00	0.00	1,000,000.00	-89.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,463,730.78	6,604,857.00	9,068,587.78	1,000,000.00	0.00	1,000,000.00	-89.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									



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)	
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(83,630,247.96)	83,630,247.96	0.00	(105,082,972.00)	105,082,972.00	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			(83,630,247.96)	83,630,247.96	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(73,936,621.74)	77,025,390.96	3,088,769.22	(105,280,619.00)	105,082,972.00	(197,647.00)	-106.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	476,698,213.39	0.00	476,698,213.39	463,733,375.00	0.00	463,733,375.00	-2.7%
2) Federal Revenue		8100-8299	0.00	114,214,769.88	114,214,769.88	0.00	101,917,135.00	101,917,135.00	-10.8%
3) Other State Revenue		8300-8599	13,632,448.75	150,925,807.47	164,558,256.22	11,831,852.00	118,147,035.00	129,978,887.00	-21.0%
4) Other Local Revenue		8600-8799	22,544,326.66	7,318,123.59	29,862,450.25	16,165,113.00	11,319,967.00	27,485,080.00	-8.0%
5) TOTAL, REVENUES			512,874,988.80	272,458,700.94	785,333,689.74	491,730,340.00	231,384,137.00	723,114,477.00	-7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		241,227,202.06	172,872,878.32	414,100,080.38	222,638,381.00	231,283,647.00	453,922,028.00	9.6%
2) Instruction - Related Services	2000-2999		51,858,509.06	39,151,408.22	91,009,917.28	62,365,802.00	49,055,801.00	111,421,603.00	22.4%
3) Pupil Services	3000-3999		59,679,891.49	46,893,871.61	106,573,763.10	31,767,284.00	54,911,291.00	86,678,575.00	-18.7%
4) Ancillary Services	4000-4999		3,165,483.45	307,758.04	3,473,241.49	3,000,000.00	37,865.00	3,037,865.00	-12.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	258.00	258.00	New
6) Enterprise	6000-6999		0.00	58,578.71	58,578.71	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		21,365,841.16	13,420,311.00	34,786,152.16	22,104,574.00	15,706,131.00	37,810,705.00	8.7%
8) Plant Services	8000-8999		43,664,493.02	39,624,497.80	83,288,990.82	49,721,297.00	23,600,279.00	73,321,576.00	-12.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,054,427.00	42,759.00	1,097,186.00	1,055,928.00	61,149.00	1,117,077.00	1.8%
10) TOTAL, EXPENDITURES			422,015,847.24	312,372,062.70	734,387,909.94	392,653,266.00	374,656,421.00	767,309,687.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			90,859,141.56	(39,913,361.76)	50,945,779.80	99,077,074.00	(143,272,284.00)	(44,195,210.00)	-186.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,157,357.00	0.00	12,157,357.00	802,353.00	0.00	802,353.00	-93.4%
b) Transfers Out		7600-7629	2,463,730.78	6,604,857.00	9,068,587.78	1,000,000.00	0.00	1,000,000.00	-89.0%
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	(83,630,247.96)	83,630,247.96	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,936,621.74)	77,025,390.96	3,088,769.22	(105,280,619.00)	105,082,972.00	(197,647.00)	-106.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,922,519.82	37,112,029.20	54,034,549.02	(6,203,545.00)	(38,189,312.00)	(44,392,857.00)	-182.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,860,522.14	150,729,667.88	324,590,190.02	190,783,041.96	187,841,697.08	378,624,739.04	16.6%
2) Ending Balance, June 30 (E + F1e)			190,783,041.96	187,841,697.08	378,624,739.04	184,579,496.96	149,652,385.08	334,231,882.04	-11.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	63,911.71	0.00	63,911.71	70,000.00	0.00	70,000.00	9.5%
Stores		9712	531,619.16	0.00	531,619.16	1,200,000.00	0.00	1,200,000.00	125.7%
Prepaid Items		9713	708.00	10,648.60	11,356.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	187,831,048.48	187,831,048.48	0.00	149,899,758.89	149,899,758.89	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760	56,245,201.59		56,245,201.59			0.00	
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments (by Resource/Object)		9780	111,909,964.20	0.00	111,909,964.20	103,767,630.56	0.00	103,767,630.56	-7.3%
Assigned for CSESAP- 7415	0000	9780	600,000.00		600,000.00			0.00	
Assigned for ADA Decrease	0000	9780	18,000,000.00		18,000,000.00			0.00	
Assigned for Health and Welfare All Funds	0000	9780	20,039,213.00		20,039,213.00			0.00	
Assigned for Certificate of Participation	0000	9780	4,000,000.00		4,000,000.00			0.00	
Assigned for Safety	0000	9780	37,815,903.52		37,815,903.52			0.00	
Assigned for Facilities	0000	9780	22,389,804.97		22,389,804.97			0.00	
Assigned for CSESAP- 7415	0000	9780			0.00	600,000.00		600,000.00	
Assigned for ADA Decrease	0000	9780			0.00	18,000,000.00		18,000,000.00	
Assigned for Health and Welfare All Funds	0000	9780			0.00	19,791,839.19		19,791,839.19	
Assigned for Certificate of Participation	0000	9780			0.00	4,000,000.00		4,000,000.00	
Assigned for Safety	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Facilities	0000	9780			0.00	25,578,769.66		25,578,769.66	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,031,637.30	0.00	22,031,637.30	23,049,291.00	0.00	23,049,291.00	4.6%

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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	247,373.81	(247,373.81)	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	48,890,937.25	48,890,937.25
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6230	California Clean Energy Jobs Act	15,836.00	15,836.00
6266	Educator Effectiveness, FY 2021-22	7,556,078.65	0.00
6300	Lottery: Instructional Materials	6,448,176.14	7,267,406.14
6371	CalWORKs for ROCP or Adult Education	24,402.26	4,090.26
6388	Strong Workforce Program	7.00	7.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	259,199.09	259,199.09
6546	Mental Health-Related Services	1,827,947.97	443,055.97
6547	Special Education Early Intervention Preschool Grant	2,798,583.03	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,590,770.66	2,297,644.66
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,884,034.00	2,893,260.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	961,023.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	224,758.18	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,156,677.68	74,523.68
7085	Learning Communities for School Success Program	1,158,888.33	0.00
7311	Classified School Employee Professional Development Block Grant	268,750.00	268,750.00
7399	LCFF Equity Multiplier	5,754,622.00	3,452,774.00
7412	A-G Access/Success Grant	1,185,554.48	92,664.08
7413	A-G Learning Loss Mitigation Grant	830,905.00	0.00
7415	Classified School Employee Summer Assistance Program	15,018.29	15,018.29
7435	Learning Recovery Emergency Block Grant	44,561,016.69	31,282,786.69
7810	Other Restricted State	2,538,804.37	2,595,375.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,402,847.44	10,631,319.44
9010	Other Restricted Local	26,026,210.97	38,965,110.97
Total, Restricted Balance		187,831,048.48	149,899,758.89

# 2023 - 2024 Unaudited Actuals

## Fund 08

## Student Activity Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,710,364.31	0.00	-200.0%
5) TOTAL, REVENUES			1,710,364.31	0.00	-200.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,464,789.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,464,789.36	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,754,425.05)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,754,425.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,903,905.21	1,149,480.16	-60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,903,905.21	1,149,480.16	-60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,903,905.21	1,149,480.16	-60.4%
2) Ending Balance, June 30 (E + F1e)			1,149,480.16	1,149,480.16	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	1,149,480.16	1,149,480.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

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	1,149,480.16		
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			1,149,480.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,149,480.16		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	5.00	0.00	-100.0%
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	1,710,359.31	0.00	-100.0%
TOTAL, REVENUES			1,710,364.31	0.00	-200.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	3,464,789.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,464,789.36	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,464,789.36	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,710,364.31	0.00	-200.0%
5) TOTAL, REVENUES			1,710,364.31	0.00	-200.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,464,789.36	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,464,789.36	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,754,425.05)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,754,425.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,903,905.21	1,149,480.16	-60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,903,905.21	1,149,480.16	-60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,903,905.21	1,149,480.16	-60.4%
2) Ending Balance, June 30 (E + F1e)			1,149,480.16	1,149,480.16	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	1,149,480.16	1,149,480.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,149,480.16	1,149,480.16
Total, Restricted Balance		1,149,480.16	1,149,480.16

# 2023 - 2024 Unaudited Actuals

## Fund 09 Charter Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	30,695,335.92	28,956,195.00	-5.7%
2) Federal Revenue		8100-8299	737,588.00	0.00	-100.0%
3) Other State Revenue		8300-8599	5,409,489.32	3,203,974.00	-40.8%
4) Other Local Revenue		8600-8799	2,251,640.06	245,595.00	-89.1%
5) TOTAL, REVENUES			39,094,053.30	32,405,764.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,490,077.96	13,209,973.00	15.0%
2) Classified Salaries		2000-2999	1,626,829.54	1,666,356.00	2.4%
3) Employee Benefits		3000-3999	7,268,940.25	7,555,074.00	3.9%
4) Books and Supplies		4000-4999	938,484.85	9,882,961.00	953.1%
5) Services and Other Operating Expenditures		5000-5999	3,857,251.14	6,962,939.00	80.5%
6) Capital Outlay		6000-6999	0.00	3,118.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,711.90	247,171.00	294.1%
9) TOTAL, EXPENDITURES			25,244,295.64	39,527,592.00	56.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,849,757.66	(7,121,828.00)	-151.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,849,757.66	(7,121,828.00)	-151.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,957,587.07	59,807,344.73	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,957,587.07	59,807,344.73	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,957,587.07	59,807,344.73	30.1%
2) Ending Balance, June 30 (E + F1e)			59,807,344.73	52,685,516.73	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	582.21	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,509,906.94	7,016,922.81	-33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	49,296,855.58	45,980,998.79	-6.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(312,404.87)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	59,785,100.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	166,345.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	582.21		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,315,459.32		
4) Due from Grantor Government		9290	1,031,323.78		
5) Due from Other Funds		9310	3,369.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			64,302,179.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	131,662.86		
2) Due to Grantor Governments		9590	2,126,499.79		
3) Due to Other Funds		9610	1,877,182.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	359,489.96		
6) TOTAL, LIABILITIES			4,494,835.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			59,807,344.73		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	22,077,987.00	17,843,373.00	-19.2%
Education Protection Account State Aid - Current Year		8012	3,758,128.00	7,241,636.00	92.7%
State Aid - Prior Years		8019	1,029,779.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,829,441.92	3,871,186.00	1.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,695,335.92	28,956,195.00	-5.7%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	737,588.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			737,588.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	72,775.00	76,778.00	5.5%
Lottery - Unrestricted and Instructional Materials		8560	672,424.78	512,406.00	-23.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	174,428.00	New
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,664,289.54	2,440,362.00	-47.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,409,489.32</b>	<b>3,203,974.00</b>	<b>-40.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,071,603.00	229,400.00	-88.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	166,345.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	13,692.06	16,195.00	18.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,251,640.06</b>	<b>245,595.00</b>	<b>-89.1%</b>
<b>TOTAL, REVENUES</b>			<b>39,094,053.30</b>	<b>32,405,764.00</b>	<b>-17.1%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,154,928.89	10,094,802.00	10.3%
Certificated Pupil Support Salaries		1200	947,064.61	1,451,092.00	53.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,131,527.82	1,331,918.00	17.7%
Other Certificated Salaries		1900	256,556.64	332,161.00	29.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,490,077.96</b>	<b>13,209,973.00</b>	<b>15.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	43,163.97	75,378.00	74.6%
Classified Support Salaries		2200	629,666.53	604,601.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	27,680.14	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	474,617.76	466,259.00	-1.8%
Other Classified Salaries		2900	451,701.14	520,118.00	15.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,626,829.54</b>	<b>1,666,356.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,042,768.34	2,460,538.00	-19.1%
PERS		3201-3202	432,018.88	522,307.00	20.9%
OASDI/Medicare/Alternative		3301-3302	309,164.50	337,119.00	9.0%
Health and Welfare Benefits		3401-3402	2,677,057.58	3,070,753.00	14.7%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	26,982.81	7,498.00	-72.2%
Workers' Compensation		3601-3602	395,233.31	467,350.00	18.2%
OPEB, Allocated		3701-3702	29,543.21	309,356.00	947.1%
OPEB, Active Employees		3751-3752	164,510.89	180,734.00	9.9%
Other Employee Benefits		3901-3902	191,660.73	199,419.00	4.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,268,940.25</b>	<b>7,555,074.00</b>	<b>3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	96,019.75	272,266.00	183.6%
Books and Other Reference Materials		4200	936.42	12,402.00	1,224.4%
Materials and Supplies		4300	571,892.88	9,103,271.00	1,491.8%
Noncapitalized Equipment		4400	269,635.80	493,335.00	83.0%
Food		4700	0.00	1,687.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>938,484.85</b>	<b>9,882,961.00</b>	<b>953.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	7,072.00	New
Travel and Conferences		5200	53,078.30	695,366.00	1,210.1%
Dues and Memberships		5300	2,879.00	21,344.00	641.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	514,066.47	453,089.00	-11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,095,220.51	2,485,103.00	126.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	41,565.26	67,593.00	62.6%
Professional/Consulting Services and Operating Expenditures		5800	2,150,441.60	3,232,609.00	50.3%
Communications		5900	0.00	763.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,857,251.14</b>	<b>6,962,939.00</b>	<b>80.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	3,118.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>3,118.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	62,711.90	247,171.00	294.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>62,711.90</b>	<b>247,171.00</b>	<b>294.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,244,295.64</b>	<b>39,527,592.00</b>	<b>56.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	30,695,335.92	28,956,195.00	-5.7%
2) Federal Revenue		8100-8299	737,588.00	0.00	-100.0%
3) Other State Revenue		8300-8599	5,409,489.32	3,203,974.00	-40.8%
4) Other Local Revenue		8600-8799	2,251,640.06	245,595.00	-89.1%
5) TOTAL, REVENUES			39,094,053.30	32,405,764.00	-17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,828,769.87	26,082,049.00	64.8%
2) Instruction - Related Services	2000-2999		4,840,271.23	6,324,154.00	30.7%
3) Pupil Services	3000-3999		1,465,613.06	2,530,951.00	72.7%
4) Ancillary Services	4000-4999		0.00	80.00	New
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		107,451.58	247,171.00	130.0%
8) Plant Services	8000-8999		3,002,189.90	4,343,187.00	44.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,244,295.64	39,527,592.00	56.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,849,757.66	(7,121,828.00)	-151.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,849,757.66	(7,121,828.00)	-151.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,957,587.07	59,807,344.73	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,957,587.07	59,807,344.73	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,957,587.07	59,807,344.73	30.1%
2) Ending Balance, June 30 (E + F1e)			59,807,344.73	52,685,516.73	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	582.21	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,509,906.94	7,016,922.81	-33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	49,296,855.58	45,980,998.79	-6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(312,404.87)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,266,202.18	3,266,202.18
6266	Educator Effectiveness, FY 2021-22	352,284.81	292,284.81
6300	Lottery: Instructional Materials	779,349.13	779,349.13
6546	Mental Health-Related Services	157,446.00	157,446.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,248,006.53	776,938.53
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	354,037.00	354,037.00
7311	Classified School Employee Professional Development Block Grant	6,292.00	6,292.00
7412	A-G Access/Success Grant	442,213.80	0.00
7413	A-G Learning Loss Mitigation Grant	208,914.75	1,545.75
7425	Expanded Learning Opportunities (ELO) Grant	489,030.33	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	115,739.00	0.00
7435	Learning Recovery Emergency Block Grant	3,040,266.31	1,359,317.31
7510	Low-Performing Students Block Grant	9,391.00	9,391.00
7810	Other Restricted State	26,615.00	0.00
9010	Other Restricted Local	14,119.10	14,119.10
Total, Restricted Balance		10,509,906.94	7,016,922.81

# **2023 - 2024 Unaudited Actuals**

## **Fund 11**

## **Adult Education Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,032,645.74	1,032,697.00	0.0%
3) Other State Revenue		8300-8599	5,506,631.00	4,941,580.00	-10.3%
4) Other Local Revenue		8600-8799	31,248.50	0.00	-100.0%
5) TOTAL, REVENUES			6,570,525.24	5,974,277.00	-9.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,557,056.93	2,389,559.00	-6.6%
2) Classified Salaries		2000-2999	647,535.94	593,391.00	-8.4%
3) Employee Benefits		3000-3999	1,646,380.32	1,577,461.00	-4.2%
4) Books and Supplies		4000-4999	87,349.56	591,473.00	577.1%
5) Services and Other Operating Expenditures		5000-5999	1,154,731.54	479,171.00	-58.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,076,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	122,947.01	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,292,001.30	5,631,055.00	-22.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(721,476.06)	343,222.00	-147.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	463,730.78	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			463,730.78	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(257,745.28)	343,222.00	-233.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	636,443.02	378,697.74	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,443.02	378,697.74	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,443.02	378,697.74	-40.5%
2) Ending Balance, June 30 (E + F1e)			378,697.74	721,919.74	90.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	520.35	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	279,551.36	622,773.36	122.8%
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	98,626.03	99,146.38	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(350,569.60)		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,003.00		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	520.35		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,750.92		
4) Due from Grantor Government		9290	885,631.18		
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			540,335.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	138,256.91		
2) Due to Grantor Governments		9590	1.18		
3) Due to Other Funds		9610	23,380.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			161,638.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			378,697.74		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,032,645.74	1,032,697.00	0.0%
TOTAL, FEDERAL REVENUE			1,032,645.74	1,032,697.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,076,000.00	0.00	-100.0%
Adult Education Program	6391	8590	4,231,036.00	4,941,580.00	16.8%
All Other State Revenue	All Other	8590	199,595.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,506,631.00	4,941,580.00	-10.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,311.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,003.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	3,193.75	0.00	-100.0%
Interagency Services		8677	7,590.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,150.75	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,248.50	0.00	-100.0%
TOTAL, REVENUES			6,570,525.24	5,974,277.00	-9.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,818,867.72	1,665,311.00	-8.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	430,549.34	389,702.00	-9.5%
Certificated Supervisors' and Administrators' Salaries		1300	307,639.87	334,546.00	8.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,557,056.93</b>	<b>2,389,559.00</b>	<b>-6.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	154.32	0.00	-100.0%
Classified Support Salaries		2200	117,099.05	117,711.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	394,843.31	378,984.00	-4.0%
Other Classified Salaries		2900	135,439.26	96,696.00	-28.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>647,535.94</b>	<b>593,391.00</b>	<b>-8.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	631,063.23	433,091.00	-31.4%
PERS		3201-3202	179,549.04	198,977.00	10.8%
OASDI/Medicare/Alternative		3301-3302	86,035.00	87,399.00	1.6%
Health and Welfare Benefits		3401-3402	568,378.33	623,786.00	9.7%
Unemployment Insurance		3501-3502	6,577.07	1,498.00	-77.2%
Workers' Compensation		3601-3602	96,492.58	93,635.00	-3.0%
OPEB, Allocated		3701-3702	6,962.11	67,439.00	868.7%
OPEB, Active Employees		3751-3752	34,315.80	34,127.00	-0.6%
Other Employee Benefits		3901-3902	37,007.16	37,509.00	1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,646,380.32</b>	<b>1,577,461.00</b>	<b>-4.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,590.41	591,473.00	607.6%
Noncapitalized Equipment		4400	3,759.15	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>87,349.56</b>	<b>591,473.00</b>	<b>577.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,599.45	193,756.00	533.2%
Dues and Memberships		5300	1,190.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	243,164.79	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,031.54	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,085.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	812,660.71	285,415.00	-64.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,154,731.54</b>	<b>479,171.00</b>	<b>-58.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	1,076,000.00	0.00	-100.0%
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
<b>Debt Service</b>					
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)			1,076,000.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	122,947.01	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,947.01	0.00	-100.0%
TOTAL, EXPENDITURES			7,292,001.30	5,631,055.00	-22.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	463,730.78	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			463,730.78	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			463,730.78	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,032,645.74	1,032,697.00	0.0%
3) Other State Revenue		8300-8599	5,506,631.00	4,941,580.00	-10.3%
4) Other Local Revenue		8600-8799	31,248.50	0.00	-100.0%
5) TOTAL, REVENUES			6,570,525.24	5,974,277.00	-9.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,999,186.86	3,570,252.00	19.0%
2) Instruction - Related Services	2000-2999		1,832,622.29	1,148,861.00	-37.3%
3) Pupil Services	3000-3999		624,610.61	538,244.00	-13.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		122,947.01	0.00	-100.0%
8) Plant Services	8000-8999		636,634.53	373,698.00	-41.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,076,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,292,001.30	5,631,055.00	-22.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(721,476.06)	343,222.00	-147.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	463,730.78	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			463,730.78	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(257,745.28)	343,222.00	-233.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	636,443.02	378,697.74	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,443.02	378,697.74	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,443.02	378,697.74	-40.5%
2) Ending Balance, June 30 (E + F1e)			378,697.74	721,919.74	90.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	520.35	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	279,551.36	622,773.36	122.8%
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	98,626.03	99,146.38	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	174,850.75	174,850.75
6391	Adult Education Program	104,700.61	447,922.61
Total, Restricted Balance		279,551.36	622,773.36

# 2023 - 2024 Unaudited Actuals

## Fund 12

## Child Development Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,580,462.08	9,362,249.00	9.1%
3) Other State Revenue		8300-8599	14,291,771.62	12,998,725.00	-9.0%
4) Other Local Revenue		8600-8799	253,130.84	0.00	-100.0%
5) TOTAL, REVENUES			23,125,364.54	22,360,974.00	-3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,562,178.06	7,342,234.00	11.9%
2) Classified Salaries		2000-2999	3,440,416.79	3,528,348.00	2.6%
3) Employee Benefits		3000-3999	6,206,810.56	6,965,141.00	12.2%
4) Books and Supplies		4000-4999	829,417.06	2,783,721.00	235.6%
5) Services and Other Operating Expenditures		5000-5999	1,392,410.97	1,233,811.00	-11.4%
6) Capital Outlay		6000-6999	2,483,157.13	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	502,028.30	1,062,058.00	111.6%
9) TOTAL, EXPENDITURES			21,416,418.87	22,915,313.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,708,945.67	(554,339.00)	-132.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,097.00	0.00	-100.0%
b) Transfers Out		7600-7629	155,097.00	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			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,708,945.67	(554,339.00)	-132.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,883.53	4,258,924.47	133.6%
b) Audit Adjustments		9793	727,095.27	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,978.80	4,258,924.47	67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,978.80	4,258,924.47	67.0%
2) Ending Balance, June 30 (E + F1e)			4,258,924.47	3,704,585.47	-13.0%
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	4,060,756.76	3,506,417.76	-13.7%
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	198,167.71	198,167.71	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,524,445.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,699.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,286,079.26		
4) Due from Grantor Government		9290	2,754,820.49		
5) Due from Other Funds		9310	41,342.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,617,387.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	670,503.17		
2) Due to Grantor Governments		9590	88,994.83		
3) Due to Other Funds		9610	69,486.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,529,478.72		
6) TOTAL, LIABILITIES			2,358,463.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,258,924.47		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	8,395,259.05	9,362,249.00	11.5%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	185,203.03	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,580,462.08	9,362,249.00	9.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,552,165.67	9,145,702.00	6.9%
All Other State Revenue	All Other	8590	5,739,605.95	3,853,023.00	-32.9%
TOTAL, OTHER STATE REVENUE			14,291,771.62	12,998,725.00	-9.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	241,093.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,699.00	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	1,338.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,130.84	0.00	-100.0%
TOTAL, REVENUES			23,125,364.54	22,360,974.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,624,530.95	6,244,468.00	11.0%
Certificated Pupil Support Salaries		1200	94,446.64	101,808.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	738,758.80	856,117.00	15.9%
Other Certificated Salaries		1900	104,441.67	139,841.00	33.9%
TOTAL, CERTIFICATED SALARIES			6,562,178.06	7,342,234.00	11.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,339,437.73	2,356,785.00	0.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	270,923.53	287,090.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	98,229.17	107,948.00	9.9%
Clerical, Technical and Office Salaries		2400	565,777.42	583,104.00	3.1%
Other Classified Salaries		2900	166,048.94	193,421.00	16.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,440,416.79</b>	<b>3,528,348.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,844,195.13	1,352,323.00	-26.7%
PERS		3201-3202	488,784.28	630,033.00	28.9%
OASDI/Medicare/Alternative		3301-3302	340,408.39	307,912.00	-9.5%
Health and Welfare Benefits		3401-3402	2,869,227.70	3,646,907.00	27.1%
Unemployment Insurance		3501-3502	20,826.40	5,467.00	-73.7%
Workers' Compensation		3601-3602	300,336.43	340,811.00	13.5%
OPEB, Allocated		3701-3702	19,979.76	245,223.00	1,127.4%
OPEB, Active Employees		3751-3752	195,166.12	313,038.00	60.4%
Other Employee Benefits		3901-3902	127,886.35	123,427.00	-3.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,206,810.56</b>	<b>6,965,141.00</b>	<b>12.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,972.82	0.00	-100.0%
Materials and Supplies		4300	740,874.89	2,783,721.00	275.7%
Noncapitalized Equipment		4400	80,738.15	0.00	-100.0%
Food		4700	1,831.20	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>829,417.06</b>	<b>2,783,721.00</b>	<b>235.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	6,982.50	0.00	-100.0%
Travel and Conferences		5200	47,584.39	0.00	-100.0%
Dues and Memberships		5300	625.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,543.08	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,716.73	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183,850.99	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	960,988.90	1,233,811.00	28.4%
Communications		5900	42,119.38	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,392,410.97</b>	<b>1,233,811.00</b>	<b>-11.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,009,804.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	207,509.66	0.00	-100.0%
Equipment		6400	265,843.17	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,483,157.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	502,028.30	1,062,058.00	111.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>502,028.30</b>	<b>1,062,058.00</b>	<b>111.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,416,418.87</b>	<b>22,915,313.00</b>	<b>7.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	155,097.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>155,097.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	155,097.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,097.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,580,462.08	9,362,249.00	9.1%
3) Other State Revenue		8300-8599	14,291,771.62	12,998,725.00	-9.0%
4) Other Local Revenue		8600-8799	253,130.84	0.00	-100.0%
5) TOTAL, REVENUES			23,125,364.54	22,360,974.00	-3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		14,742,778.77	17,995,214.00	22.1%
2) Instruction - Related Services	2000-2999		2,670,628.32	3,201,771.00	19.9%
3) Pupil Services	3000-3999		394,662.43	402,313.00	1.9%
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		502,028.30	1,062,058.00	111.6%
8) Plant Services	8000-8999		3,106,321.05	253,957.00	-91.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,416,418.87	22,915,313.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,708,945.67	(554,339.00)	-132.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,097.00	0.00	-100.0%
b) Transfers Out		7600-7629	155,097.00	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			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,708,945.67	(554,339.00)	-132.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,883.53	4,258,924.47	133.6%
b) Audit Adjustments		9793	727,095.27	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,978.80	4,258,924.47	67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,978.80	4,258,924.47	67.0%
2) Ending Balance, June 30 (E + F1e)			4,258,924.47	3,704,585.47	-13.0%
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	4,060,756.76	3,506,417.76	-13.7%
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	198,167.71	198,167.71	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	61,038.82	61,038.82
5059	Early Education: ARP California State Preschool Program One-time Stipend	251,094.21	251,094.21
5066	Early Education: ARP California State Preschool Program - Rate Supplements	124,096.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	32,838.00	32,838.00
6130	Early Education: Center-Based Reserve Account	571,998.27	571,998.27
6140	Early Education: Child Care Facilities Revolving Fund	9,467.00	9,467.00
7810	Other Restricted State	1,632,439.00	1,632,439.00
9010	Other Restricted Local	1,377,785.46	947,542.46
Total, Restricted Balance		4,060,756.76	3,506,417.76

# 2023 - 2024 Unaudited Actuals

## Fund 13

## Child Nutrition Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,156,027.19	22,300,000.00	-14.7%
3) Other State Revenue		8300-8599	160,949.69	3,000,000.00	1,763.9%
4) Other Local Revenue		8600-8799	581,371.32	22,100.00	-96.2%
5) TOTAL, REVENUES			26,898,348.20	25,322,100.00	-5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,295,123.36	8,573,709.00	3.4%
3) Employee Benefits		3000-3999	4,939,074.96	6,264,456.00	26.8%
4) Books and Supplies		4000-4999	14,278,756.04	9,888,216.00	-30.7%
5) Services and Other Operating Expenditures		5000-5999	130,337.14	(790,190.00)	-706.3%
6) Capital Outlay		6000-6999	131,193.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	299,954.43	806,504.00	168.9%
9) TOTAL, EXPENDITURES			28,074,439.90	24,742,695.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,176,091.70)	579,405.00	-149.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,176,091.70)	579,405.00	-149.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,025,884.72	15,849,793.02	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,025,884.72	15,849,793.02	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,025,884.72	15,849,793.02	-6.9%
2) Ending Balance, June 30 (E + F1e)			15,849,793.02	16,429,198.02	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,560.00	0.00	-100.0%
Stores		9712	327,983.88	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	14,759,473.05	15,668,421.93	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	760,776.09	760,776.09	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,818,639.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	36,837.00		
b) in Banks		9120	160,826.11		
c) in Revolving Cash Account		9130	1,560.00		
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	5,038.63		
4) Due from Grantor Government		9290	2,922,814.48		
5) Due from Other Funds		9310	3,812.68		
6) Stores		9320	327,983.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,277,512.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	24,071.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,557.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	203,090.09		
6) TOTAL, LIABILITIES			427,719.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			15,849,793.02		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	26,156,027.19	22,300,000.00	-14.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,156,027.19	22,300,000.00	-14.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	160,949.69	3,000,000.00	1,763.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,949.69	3,000,000.00	1,763.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	16,296.20	9,100.00	-44.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	414,177.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,837.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	114,061.12	13,000.00	-88.6%
TOTAL, OTHER LOCAL REVENUE			581,371.32	22,100.00	-96.2%
TOTAL, REVENUES			26,898,348.20	25,322,100.00	-5.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,155,931.49	7,295,804.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	892,731.65	919,093.00	3.0%
Clerical, Technical and Office Salaries		2400	245,020.80	358,812.00	46.4%
Other Classified Salaries		2900	1,439.42	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			8,295,123.36	8,573,709.00	3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,693,052.30	2,138,903.00	26.3%
OASDI/Medicare/Alternative		3301-3302	604,019.51	638,178.00	5.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,606,451.15	2,135,313.00	32.9%
Unemployment Insurance		3501-3502	18,382.35	4,505.00	-75.5%
Workers' Compensation		3601-3602	254,135.92	283,168.00	11.4%
OPEB, Allocated		3701-3702	16,115.24	204,741.00	1,170.5%
OPEB, Active Employees		3751-3752	197,758.80	298,828.00	51.1%
Other Employee Benefits		3901-3902	549,159.69	560,820.00	2.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,939,074.96</b>	<b>6,264,456.00</b>	<b>26.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,234,266.51	705,359.00	-42.9%
Noncapitalized Equipment		4400	79,244.33	50,000.00	-36.9%
Food		4700	12,965,245.20	9,132,857.00	-29.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,278,756.04</b>	<b>9,888,216.00</b>	<b>-30.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,341.58	0.00	-100.0%
Dues and Memberships		5300	1,126.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	153,927.34	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,377.46	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(152,460.01)	(859,405.00)	463.7%
Professional/Consulting Services and Operating Expenditures		5800	90,482.66	69,215.00	-23.5%
Communications		5900	9,542.11	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>130,337.14</b>	<b>(790,190.00)</b>	<b>-706.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	131,193.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>131,193.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	299,954.43	806,504.00	168.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>299,954.43</b>	<b>806,504.00</b>	<b>168.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,074,439.90</b>	<b>24,742,695.00</b>	<b>-11.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,156,027.19	22,300,000.00	-14.7%
3) Other State Revenue		8300-8599	160,949.69	3,000,000.00	1,763.9%
4) Other Local Revenue		8600-8799	581,371.32	22,100.00	-96.2%
5) TOTAL, REVENUES			26,898,348.20	25,322,100.00	-5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		27,530,402.96	23,936,191.00	-13.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		299,954.43	806,504.00	168.9%
8) Plant Services	8000-8999		244,082.51	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,074,439.90	24,742,695.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,176,091.70)	579,405.00	-149.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,176,091.70)	579,405.00	-149.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,025,884.72	15,849,793.02	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,025,884.72	15,849,793.02	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,025,884.72	15,849,793.02	-6.9%
2) Ending Balance, June 30 (E + F1e)			15,849,793.02	16,429,198.02	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,560.00	0.00	-100.0%
Stores		9712	327,983.88	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	14,759,473.05	15,668,421.93	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	760,776.09	760,776.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13,834,676.23	14,743,625.11
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	903,204.89	903,204.89
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	21,591.93	21,591.93
Total, Restricted Balance		14,759,473.05	15,668,421.93

# 2023 - 2024 Unaudited Actuals

## Fund 14

### Deferred Maintenance Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,781.00	0.00	-100.0%
5) TOTAL, REVENUES			3,781.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,442.50	696,739.00	6,572.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,442.50	696,739.00	6,572.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,661.50)	(696,739.00)	10,359.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,661.50)	(696,739.00)	10,359.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,738.81	710,077.31	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			716,738.81	710,077.31	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			716,738.81	710,077.31	-0.9%
2) Ending Balance, June 30 (E + F1e)			710,077.31	13,338.31	-98.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	710,077.31	13,338.31	-98.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(1,321,897.77)		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,781.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,641.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,053,788.00		
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			737,312.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,566.92		
2) Due to Grantor Governments		9590	14,668.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,234.92		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			710,077.31		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,781.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,781.00	0.00	-100.0%
TOTAL, REVENUES			3,781.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	10,442.50	696,739.00	6,572.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,442.50	696,739.00	6,572.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,442.50	696,739.00	6,572.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,781.00	0.00	-100.0%
5) TOTAL, REVENUES			3,781.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,442.50	696,739.00	6,572.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,442.50	696,739.00	6,572.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,661.50)	(696,739.00)	10,359.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,661.50)	(696,739.00)	10,359.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,738.81	710,077.31	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			716,738.81	710,077.31	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			716,738.81	710,077.31	-0.9%
2) Ending Balance, June 30 (E + F1e)			710,077.31	13,338.31	-98.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	710,077.31	13,338.31	-98.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# 2023 - 2024 Unaudited Actuals

## Fund 17

### Other Than Capital Outlay Fund



Stockton Unified  
School District



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,552,500.00	802,353.00	-85.5%
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			(5,552,500.00)	(802,353.00)	-85.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,552,500.00)	(802,353.00)	-85.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,266,418.00	36,713,918.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,266,418.00	36,713,918.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,266,418.00	36,713,918.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			36,713,918.00	35,911,565.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	36,713,918.00	35,911,565.00	-2.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	42,266,418.00		
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			42,266,418.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,552,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,552,500.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			36,713,918.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,552,500.00	802,353.00	-85.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,552,500.00	802,353.00	-85.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(5,552,500.00)	(802,353.00)	-85.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,552,500.00	802,353.00	-85.5%
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			(5,552,500.00)	(802,353.00)	-85.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,552,500.00)	(802,353.00)	-85.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,266,418.00	36,713,918.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,266,418.00	36,713,918.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,266,418.00	36,713,918.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			36,713,918.00	35,911,565.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,713,918.00	35,911,565.00	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# 2023 - 2024 Unaudited Actuals

## Fund 21

## Building Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,403,354.00	2,678,726.00	-76.5%
4) Other Local Revenue		8600-8799	5,711,738.21	2,306,694.00	-59.6%
5) TOTAL, REVENUES			17,115,092.21	4,985,420.00	-70.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,749,682.02	2,330,011.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	4,233,967.36	2,128,888.00	-49.7%
6) Capital Outlay		6000-6999	14,847,356.46	54,305,872.00	265.8%
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			21,831,005.84	58,764,771.00	169.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,715,913.63)	(53,779,351.00)	1,040.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,053,783.12	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,053,783.12	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,337,869.49	(53,779,351.00)	-224.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,236,452.84	155,754,260.87	60.2%
b) Audit Adjustments		9793	15,179,938.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,416,391.38	155,754,260.87	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,416,391.38	155,754,260.87	38.6%
2) Ending Balance, June 30 (E + F1e)			155,754,260.87	101,974,909.87	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,850,484.99	26,306,118.99	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	141,586,437.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	404,803.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,031,959.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,039,193.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			159,062,393.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,298,771.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,361.37		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,308,132.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			155,754,260.87		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	11,403,354.00	2,678,726.00	-76.5%
TOTAL, OTHER STATE REVENUE			11,403,354.00	2,678,726.00	-76.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,917,196.00	2,285,455.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	404,803.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	389,739.21	21,239.00	-94.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,711,738.21	2,306,694.00	-59.6%
TOTAL, REVENUES			17,115,092.21	4,985,420.00	-70.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,086.66	6,921.00	-86.5%
Noncapitalized Equipment		4400	2,698,595.36	2,323,090.00	-13.9%
TOTAL, BOOKS AND SUPPLIES			2,749,682.02	2,330,011.00	-15.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,149,328.52	60,987.00	-97.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,177.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,083,461.80	2,067,901.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,233,967.36	2,128,888.00	-49.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,250,541.25	14,611,729.00	549.3%
Buildings and Improvements of Buildings		6200	12,194,315.21	37,505,698.00	207.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	402,500.00	2,188,445.00	443.7%
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			14,847,356.46	54,305,872.00	265.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,831,005.84	58,764,771.00	169.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	48,053,783.12	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			48,053,783.12	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,053,783.12	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,403,354.00	2,678,726.00	-76.5%
4) Other Local Revenue		8600-8799	5,711,738.21	2,306,694.00	-59.6%
5) TOTAL, REVENUES			17,115,092.21	4,985,420.00	-70.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,655,297.84	57,588,880.00	178.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,175,708.00	1,175,891.00	0.0%
10) TOTAL, EXPENDITURES			21,831,005.84	58,764,771.00	169.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,715,913.63)	(53,779,351.00)	1,040.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,053,783.12	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,053,783.12	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,337,869.49	(53,779,351.00)	-224.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,236,452.84	155,754,260.87	60.2%
b) Audit Adjustments		9793	15,179,938.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,416,391.38	155,754,260.87	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,416,391.38	155,754,260.87	38.6%
2) Ending Balance, June 30 (E + F1e)			155,754,260.87	101,974,909.87	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,903,775.88	75,668,790.88	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,850,484.99	26,306,118.99	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	130,903,775.88	75,668,790.88
Total, Restricted Balance		130,903,775.88	75,668,790.88

# 2023 - 2024 Unaudited Actuals

## Fund 25

## Capital Facilities Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,269,142.35	2,325,401.00	2.5%
5) TOTAL, REVENUES			2,269,142.35	2,325,401.00	2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	28,000.00	New
5) Services and Other Operating Expenditures		5000-5999	133,319.77	801,233.00	501.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,618,000.00	2,771,640.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,751,319.77	3,600,873.00	30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(482,177.42)	(1,275,472.00)	164.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,000,000.00	-50.0%
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			2,000,000.00	1,000,000.00	-50.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,517,822.58	(275,472.00)	-118.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,994,367.28	11,741,688.86	67.9%
b) Audit Adjustments		9793	3,229,499.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,223,866.28	11,741,688.86	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,223,866.28	11,741,688.86	14.8%
2) Ending Balance, June 30 (E + F1e)			11,741,688.86	11,466,216.86	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,425,244.35	2,247,536.35	-7.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,610,039.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,619.00		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,666.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
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			11,744,324.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,635.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,635.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,741,688.86		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	407,779.00	191,531.00
Net Increase (Decrease) in the Fair Value of Investments			8662	27,619.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,822,408.89	2,108,870.00
Other Local Revenue					
All Other Local Revenue			8699	11,335.46	25,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,269,142.35	2,325,401.00
TOTAL, REVENUES				2,269,142.35	2,325,401.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	28,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	28,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	588,165.00	New
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	133,319.77	213,068.00	59.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,319.77	801,233.00	501.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,208,000.00	1,361,640.00	12.7%
Other Debt Service - Principal		7439	1,410,000.00	1,410,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,618,000.00	2,771,640.00	5.9%
TOTAL, EXPENDITURES			2,751,319.77	3,600,873.00	30.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,000,000.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,000,000.00	-50.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	1,000,000.00	-50.0%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,269,142.35	2,325,401.00	2.5%
5) TOTAL, REVENUES			2,269,142.35	2,325,401.00	2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		133,319.77	0.00	-100.0%
8) Plant Services	8000-8999		0.00	829,233.00	New
9) Other Outgo	9000-9999	Except 7600-7699	2,618,000.00	2,771,640.00	5.9%
10) TOTAL, EXPENDITURES			2,751,319.77	3,600,873.00	30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(482,177.42)	(1,275,472.00)	164.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,000,000.00	-50.0%
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			2,000,000.00	1,000,000.00	-50.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,517,822.58	(275,472.00)	-118.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,994,367.28	11,741,688.86	67.9%
b) Audit Adjustments		9793	3,229,499.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,223,866.28	11,741,688.86	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,223,866.28	11,741,688.86	14.8%
2) Ending Balance, June 30 (E + F1e)			11,741,688.86	11,466,216.86	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,316,444.51	9,218,680.51	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,425,244.35	2,247,536.35	-7.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,316,444.51	9,218,680.51
Total, Restricted Balance		9,316,444.51	9,218,680.51

# 2023 - 2024 Unaudited Actuals

## Fund 40

## Capital Outlay Fund



Stockton Unified  
School District

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	312,743.44	160,320.00	-48.7%
5) TOTAL, REVENUES			312,743.44	160,320.00	-48.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	267,925.01	426,252.00	59.1%
3) Employee Benefits		3000-3999	176,721.21	291,192.00	64.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,068.42	666,081.00	1,562.4%
6) Capital Outlay		6000-6999	991,136.72	2,263,476.00	128.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,475,851.36	3,647,001.00	147.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,163,107.92)	(3,486,681.00)	199.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,163,107.92)	(3,486,681.00)	199.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,188,234.48	12,025,126.56	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,188,234.48	12,025,126.56	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,188,234.48	12,025,126.56	-8.8%
2) Ending Balance, June 30 (E + F1e)			12,025,126.56	8,538,445.56	-29.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,560,136.81	1,958,346.81	-23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,263,635.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,194.00		
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	11,064.07		
4) Due from Grantor Government		9290	49,076.00		
5) Due from Other Funds		9310	9,253,788.00		
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			13,589,757.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	728,854.92		
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	835,776.16		
6) TOTAL, LIABILITIES			1,564,631.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,025,126.56		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	275,636.00	160,320.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,194.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	24,913.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			312,743.44	160,320.00	-48.7%
TOTAL, REVENUES			312,743.44	160,320.00	-48.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	139,543.07	183,143.00	31.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	59,371.00	New
Clerical, Technical and Office Salaries		2400	128,381.94	183,738.00	43.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			267,925.01	426,252.00	59.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,151.26	118,540.00	71.4%
OASDI/Medicare/Alternative		3301-3302	20,058.48	32,079.00	59.9%
Health and Welfare Benefits		3401-3402	74,583.37	111,852.00	50.0%
Unemployment Insurance		3501-3502	464.52	210.00	-54.8%
Workers' Compensation		3601-3602	7,976.18	13,214.00	65.7%
OPEB, Allocated		3701-3702	629.52	9,659.00	1,434.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	3,857.88	5,638.00	46.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			176,721.21	291,192.00	64.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,300.40	481,214.00	1,190.1%
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	2,768.02	184,867.00	6,578.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			40,068.42	666,081.00	1,562.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	868,177.30	1,750,123.00	101.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	122,959.42	513,353.00	317.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			991,136.72	2,263,476.00	128.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,475,851.36	3,647,001.00	147.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	312,743.44	160,320.00	-48.7%
5) TOTAL, REVENUES			312,743.44	160,320.00	-48.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,475,101.36	3,644,576.00	147.1%
9) Other Outgo	9000-9999	Except 7600-7699	750.00	2,425.00	223.3%
10) TOTAL, EXPENDITURES			1,475,851.36	3,647,001.00	147.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,163,107.92)	(3,486,681.00)	199.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,163,107.92)	(3,486,681.00)	199.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,188,234.48	12,025,126.56	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,188,234.48	12,025,126.56	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,188,234.48	12,025,126.56	-8.8%
2) Ending Balance, June 30 (E + F1e)			12,025,126.56	8,538,445.56	-29.0%
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	9,464,989.75	6,580,098.75	-30.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,560,136.81	1,958,346.81	-23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,464,989.75	6,580,098.75
Total, Restricted Balance		9,464,989.75	6,580,098.75

# 2023 - 2024 Unaudited Actuals

## Fund 51

## Bond Interest Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	279,508.95	212,210.00	-24.1%
4) Other Local Revenue		8600-8799	44,745,747.29	17,982,820.00	-59.8%
5) TOTAL, REVENUES			45,025,256.24	18,195,030.00	-59.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,333,648.68	63,451,463.00	57.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,333,648.68	63,451,463.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,691,607.56	(45,256,433.00)	-1,064.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,642,430.92	0.00	-100.0%
b) Transfers Out		7600-7629	33,712,430.92	1,070,000.00	-96.8%
2) Other Sources/Uses					
a) Sources		8930-8979	5,279,413.00	5,279,413.00	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			4,209,413.00	4,209,413.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,901,020.56	(41,047,020.00)	-561.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,909,695.85	31,846,168.47	-20.2%
b) Audit Adjustments		9793	(16,964,547.94)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,945,147.91	31,846,168.47	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,945,147.91	31,846,168.47	38.8%
2) Ending Balance, June 30 (E + F1e)			31,846,168.47	(9,200,851.53)	-128.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,369,847.56	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(9,200,851.53)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	47,080,176.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	134,586.00		
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	1,360,245.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	211,259.00		
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			48,786,266.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,859,992.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,080,105.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,940,097.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			31,846,168.47		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	279,508.95	212,210.00	-24.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,508.95	212,210.00	-24.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	38,730,654.17	15,315,033.00	-60.5%
Unsecured Roll		8612	4,278,852.60	1,660,717.00	-61.2%
Prior Years' Taxes		8613	40,362.01	0.00	-100.0%
Supplemental Taxes		8614	1,229,284.58	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	332,007.93	621,130.00	87.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	134,586.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	385,940.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,745,747.29	17,982,820.00	-59.8%
TOTAL, REVENUES			45,025,256.24	18,195,030.00	-59.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	23,811,341.33	3,900,000.00	-83.6%
Bond Interest and Other Service Charges		7434	16,522,307.35	8,988,224.00	-45.6%
Debt Service - Interest		7438	0.00	20,775,928.00	New
Other Debt Service - Principal		7439	0.00	29,787,311.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,333,648.68	63,451,463.00	57.3%
TOTAL, EXPENDITURES			40,333,648.68	63,451,463.00	57.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	32,642,430.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			32,642,430.92	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,712,430.92	1,070,000.00	-96.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,712,430.92	1,070,000.00	-96.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	5,279,413.00	5,279,413.00	0.0%
(c) TOTAL, SOURCES			5,279,413.00	5,279,413.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			4,209,413.00	4,209,413.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	279,508.95	212,210.00	-24.1%
4) Other Local Revenue		8600-8799	44,745,747.29	17,982,820.00	-59.8%
5) TOTAL, REVENUES			45,025,256.24	18,195,030.00	-59.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,333,648.68	63,451,463.00	57.3%
10) TOTAL, EXPENDITURES			40,333,648.68	63,451,463.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			4,691,607.56	(45,256,433.00)	-1,064.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,642,430.92	0.00	-100.0%
b) Transfers Out		7600-7629	33,712,430.92	1,070,000.00	-96.8%
2) Other Sources/Uses					
a) Sources		8930-8979	5,279,413.00	5,279,413.00	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			4,209,413.00	4,209,413.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,901,020.56	(41,047,020.00)	-561.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,909,695.85	31,846,168.47	-20.2%
b) Audit Adjustments		9793	(16,964,547.94)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,945,147.91	31,846,168.47	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,945,147.91	31,846,168.47	38.8%
2) Ending Balance, June 30 (E + F1e)			31,846,168.47	(9,200,851.53)	-128.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,476,320.91	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,369,847.56	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(9,200,851.53)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	18,476,320.91	0.00
Total, Restricted Balance		18,476,320.91	0.00

# 2023 - 2024 Unaudited Actuals

## Fund 56

## Debt Services Fund





Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	302,505.00	230,982.00	-23.6%
5) TOTAL, REVENUES			302,505.00	230,982.00	-23.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			302,505.00	230,982.00	-23.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,372,505.00	1,300,982.00	-5.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,052,129.23	19,424,634.23	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,052,129.23	19,424,634.23	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,052,129.23	19,424,634.23	7.6%
2) Ending Balance, June 30 (E + F1e)			19,424,634.23	20,725,616.23	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	351,635.00	582,617.00	65.7%
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	19,072,999.23	20,142,999.23	5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,306,357.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,896.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,945,634.31		
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	81,746.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,070,000.00		
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			19,424,634.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			19,424,634.23		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	281,609.00	230,982.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,896.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			302,505.00	230,982.00	-23.6%
TOTAL, REVENUES			302,505.00	230,982.00	-23.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,070,000.00	1,070,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,070,000.00	1,070,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	302,505.00	230,982.00	-23.6%
5) TOTAL, REVENUES			302,505.00	230,982.00	-23.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			302,505.00	230,982.00	-23.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,372,505.00	1,300,982.00	-5.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,052,129.23	19,424,634.23	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,052,129.23	19,424,634.23	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,052,129.23	19,424,634.23	7.6%
2) Ending Balance, June 30 (E + F1e)			19,424,634.23	20,725,616.23	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	351,635.00	582,617.00	65.7%
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	19,072,999.23	20,142,999.23	5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	351,635.00	582,617.00
Total, Restricted Balance		351,635.00	582,617.00

# 2023 - 2024 Unaudited Actuals

## Fund 67

## Self-Insurance Fund



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	492.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,605,466.66	18,616,725.00	-37.1%
5) TOTAL, REVENUES			29,605,958.66	18,616,725.00	-37.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	278,568.67	522,086.00	87.4%
3) Employee Benefits		3000-3999	151,057.61	337,171.00	123.2%
4) Books and Supplies		4000-4999	0.00	38,949.00	New
5) Services and Other Operating Expenses		5000-5999	16,102,476.74	17,730,020.00	10.1%
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			16,532,103.02	18,628,226.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,073,855.64	(11,501.00)	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			13,073,855.64	(11,501.00)	-100.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,062,665.72	70,136,521.36	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,062,665.72	70,136,521.36	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,062,665.72	70,136,521.36	22.9%
2) Ending Net Position, June 30 (E + F1e)			70,136,521.36	70,125,020.36	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	70,136,521.36	70,125,020.36	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	94,651,334.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	266,991.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	529.19		
d) with Fiscal Agent/Trustee		9135	767,270.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,114,048.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,613.45		
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			96,885,786.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	24,287,265.35		
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	2,462,000.00		
7) TOTAL, LIABILITIES			26,749,265.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			70,136,521.36		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	492.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			492.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,007,804.00	514,271.00	-87.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	266,991.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,603,509.84	18,096,256.00	-26.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	727,161.82	6,198.00	-99.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,605,466.66	18,616,725.00	-37.1%
TOTAL, REVENUES			29,605,958.66	18,616,725.00	-37.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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	116,686.84	290,226.00	148.7%
Clerical, Technical and Office Salaries		2400	161,881.83	231,860.00	43.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>278,568.67</b>	<b>522,086.00</b>	<b>87.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,554.54	0.00	-100.0%
PERS		3201-3202	66,423.91	145,140.00	118.5%
OASDI/Medicare/Alternative		3301-3302	23,170.65	41,243.00	78.0%
Health and Welfare Benefits		3401-3402	26,529.94	96,056.00	262.1%
Unemployment Insurance		3501-3502	585.93	271.00	-53.7%
Workers' Compensation		3601-3602	8,849.00	16,778.00	89.6%
OPEB, Allocated		3701-3702	797.82	12,478.00	1,464.0%
OPEB, Active Employees		3751-3752	3,679.80	6,054.00	64.5%
Other Employee Benefits		3901-3902	19,466.02	19,151.00	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>151,057.61</b>	<b>337,171.00</b>	<b>123.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,815.00	New
Noncapitalized Equipment		4400	0.00	36,134.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>38,949.00</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	78.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,307,483.23	5,833,231.00	-7.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	108,071.00	New
Transfers of Direct Costs - Interfund		5750	0.00	8,680.00	New
Professional/Consulting Services and					
Operating Expenditures		5800	9,794,993.51	11,779,585.00	20.3%
Communications		5900	0.00	375.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>16,102,476.74</b>	<b>17,730,020.00</b>	<b>10.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>16,532,103.02</b>	<b>18,628,226.00</b>	<b>12.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
(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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	492.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,605,466.66	18,616,725.00	-37.1%
5) TOTAL, REVENUES			29,605,958.66	18,616,725.00	-37.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,532,103.02	18,628,226.00	12.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			16,532,103.02	18,628,226.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,073,855.64	(11,501.00)	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			13,073,855.64	(11,501.00)	-100.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,062,665.72	70,136,521.36	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,062,665.72	70,136,521.36	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,062,665.72	70,136,521.36	22.9%
2) Ending Net Position, June 30 (E + F1e)			70,136,521.36	70,125,020.36	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	70,136,521.36	70,125,020.36	0.0%

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