



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2023-24



## Board of Education Report

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**File #:** Rep-040-24/25, **Version:** 1

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**Unaudited Actuals Report for Fiscal Year 2023-24 and Gann Limit Resolution - PUBLIC HEARING**  
**September 10, 2024**  
**Office of the Chief Business Officer**

**Action Proposed:**

- 1) Approve the Unaudited Actuals Report for Fiscal Year 2023-24 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools as required by Ed Code.
- 2) Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B)

**Background:**

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15<sup>th</sup>.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called “Gann Initiative” places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

**Expected Outcomes:**

The District’s statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2023-24 shall be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget beginning balance for the current fiscal year (2024-25) shall be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution shall be presented to the public.

**Board Options and Consequences:**

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution are statutorily mandated.

A “Yes” vote, would allow the District to comply with the requirements of Ed Code by submitting the required report and resolution.

A “No” vote, shall cause the District to be non-compliant with the requirements of Ed Code.

**Policy Implications:**

None

**Budget Impact:**

Fiscal Year 2024-25 carryover balances for schools and offices shall be adjusted based on updated actual ending balances from the prior fiscal year and in accordance with current carryover policies.

**Student Impact:**

Compliance with Education Codes 42100 and 42132 ensures that the District shall continue to operate and serve its student population.

**Equity Impact:**

Component	Score	Score Rationale
Recognition	4	Unaudited Actuals are an annual statement reporting the financial activities of the District prior to audit. Revenues and expenditures reported ranges from “not recognizing historical inequities” to “actively recognizing and specifying historical inequities”. While some allocations of resources are district-wide, some investments are allocated using metrics that recognizes historical inequities.
Resource Prioritization	4	Resource prioritization varies from a district-wide perspective to a targeted student population to address the unique needs for specific students' group and provide additional support to accelerate gains in closing learning gaps.
Results	4	Resources are allocated to the extent that it would improve student achievement and equity across all student groups in alignment with the District’s Strategic Plan.
TOTAL	12	

**Issues and Analysis:**

The District shall continue to monitor spending and explore strategies to maximize revenues and maintain a balanced budget.

**Attachments:**

Attachment A - Unaudited Actuals Financial Reports for Fiscal Year 2023-24

Attachment B - Gann Limit Resolution

**Informatives:**

None

**Submitted:**

08/12/2024

**RESPECTFULLY SUBMITTED,**



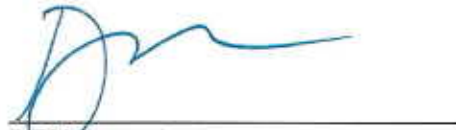
ALBERTO M. CARVALHO  
Superintendent

**APPROVED BY:**



PEDRO SALCIDO  
Deputy Superintendent,  
Business Services & Operations

**REVIEWED BY:**



DEVORA NAVERA REED  
General Counsel

☒ Approved as to form.

**APPROVED BY:**



SUNG YON LEE  
Deputy Chief Business Officer  
Business Services and Operations

**REVIEWED BY:**



NOZBERTO DELGADILLO  
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement

**APPROVED & PRESENTED BY:**



CHRISTOPHER MOUNT-BENITES  
Chief Procurement Officer  
Procurement Services Division

**REVIEWED BY:**



KRISZTINA TOKES  
Chief Facilities Executive

☒ Approved as to facilities impact



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2023-24

**UNAUDITED ACTUALS REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2024,  
AND GANN LIMIT RESOLUTION**

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Financial Report (Report). The Board of Education (Board) is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District's external auditors shall review the Report, and the results shall be included in the Audited Annual Financial Report (AAFR) in December. The AAFR is the District's official audited financial record for the fiscal year ending June 30, 2024.

Staff recommends that the Board adopt the Gann Limit Resolution, required under Education Code Section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

**I. MAJOR HIGHLIGHTS**

For the fiscal year ending June 30, 2024, the District was able to meet its financial commitments and required ending balances, as outlined in the District's Budget and Finance Policy.

The Unaudited Actuals resulted in a General Fund unassigned balance of \$859.0 million, which is \$33.0 million higher than projected in Estimated Actuals. This shall be considered in the Budget for fiscal year 2024-25.

**II. GANN LIMIT**

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. Based on Education Code Section 42132, each school district's governing board is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2023-24 and 2024-25, the District's appropriations limits are \$4.00 billion and \$4.06 billion, respectively. The District met the required limitations imposed by Proposition 4. In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

### III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2024

**Table 1**  
**Summary of 2023-24 General Fund Revenue**  
**(in millions)**

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
LCFF Sources	\$ 6,702.7	\$ 6,698.8	\$ 3.9	\$ 32.7	\$ 28.3	\$ 4.4
Federal Revenues	488.4	487.8	0.6	1,618.2	1,604.0	14.2
Other State Revenues	143.8	123.7	20.1	1,634.6	1,450.2	184.4
Other Local Revenues	457.3	445.5	11.8	124.9	124.0	0.9
<b>Total Revenues</b>	<b>\$ 7,792.2</b>	<b>\$ 7,755.8</b>	<b>\$ 36.4</b>	<b>\$ 3,410.4</b>	<b>\$ 3,206.5</b>	<b>\$ 203.9</b>

#### Revenues

General Fund – Unrestricted actual revenue is higher by a net amount of \$36.4 million, representing a 0.5% variance compared to the Estimated Actuals projection. The net increase is primarily attributed to the following:

- \$3.9 million increase in LCFF due to higher-than-projected ADA in Affiliated Charter Schools.
- \$19.7 million higher in lottery revenue due to higher allocation rates for both Non-Prop 28 and Prop 28, with rates per average daily attendance increased from \$177.0 to \$211.0, and from \$72.0 to \$102.0, respectively.
- \$12.7 million settlement received from an insurance recovery and the JUUL legal settlement.
- \$31.2 million higher interest income, resulting from a rise in interest rate from 3.9% to 4.2% for the fourth quarter, as well as higher average daily cash balances for the period ended June 30, 2024.

The net increase mentioned above is offset by a \$27.2 million decrease in other local revenues, primarily due to the recognition of unrealized losses for the District's cash deposited in the Los Angeles County Treasury Pool (County Pool). Governmental Accounting Standards Board (GASB) Statement No. 31 requires fair market value (FMV) reporting of cash in investment pools. Although the value of the investments in the County Pool has historically been relatively stable, the continued inflation and the Federal Reserve Board's interest rate increases to combat the inflation during the fiscal year ending June 30, 2024, caused the longer-term investments to decline. Per the LACOE Informational Bulletin #6890, dated August 2, 2024, investments in the County Pool were only worth \$0.96 for every \$1.00 deposited as of June

30, 2024. This significant decline in FMV requires recording the unrealized loss due to its materiality.

General Fund – Restricted actual revenue is \$203.9 million higher than the Estimated Actuals. Federal revenues are composed of revenues recognized based on expenditures incurred. There is significant spending that has led to an increase in other state revenues.

	<b>Unrestricted</b>			<b>Restricted</b>		
	<b>Unaudited</b>	<b>Estimated</b>	<b>Variance</b>	<b>Unaudited</b>	<b>Estimated</b>	<b>Variance</b>
	<b>Actuals (UA)</b>	<b>Actuals (EA)</b>	<b>UA vs EA</b>	<b>Actuals (UA)</b>	<b>Actuals (EA)</b>	<b>UA vs EA</b>
Certificated Salaries	\$ 2,383.8	\$ 2,398.9	\$ (15.1)	\$ 1,493.9	\$ 1,452.0	\$ 41.9
Classified Salaries	844.0	864.3	(20.3)	672.3	613.5	58.8
Employee Benefits	1,644.4	1,676.3	(31.9)	1,275.4	1,262.3	13.1
Books & Supplies	211.3	293.7	(82.4)	385.9	292.8	93.1
Services & Operating Expense	692.2	659.4	32.8	802.1	730.4	71.7
Capital Outlay	87.6	41.7	45.9	35.9	37.5	(1.6)
Other Outgo	27.2	16.5	10.7	6.8	2.2	4.6
<b>Total Expenditures</b>	<b>\$ 5,890.5</b>	<b>\$ 5,950.8</b>	<b>\$ (60.3)</b>	<b>\$ 4,672.3</b>	<b>\$ 4,390.6</b>	<b>\$ 281.7</b>

## Expenditures

General Fund - Unrestricted actual expenditures are lower by a net amount of \$60.3 million, representing a 1.0% variance in compared to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$71.9 million lower in general fund unrestricted program costs due to the transfer of eligible expenditures to the ELOP grant, a strategic step to maximize the grant's benefits;
- \$22.2 million lower expenditures resulting from the reallocating of salary increases to restricted revenue sources to focus on recruitment, hiring, and retention practices;
- \$6.9 million lower in utilities;
- \$62.5 million higher contributions to Liability Self-Insurance Fund for claims and settlements;
- \$10.5 million higher in spending in Optional Preparation Days Program;
- \$5.2 million higher in Board Election costs;
- \$8.4 million higher in National Board Certification;
- \$76.4 million lower expenditures for carryover programs: \$50.2 million for Textbooks and \$26.2 million for the General Fund School Program.
- \$41.3 million higher capital outlay as a technical accounting adjustment to implement GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*



*(SBITAs) Accounting.* This has a corresponding revenue offset in the Other Financing Sources.

General Fund – Restricted actual expenditures are higher than the estimated actuals by \$281.7 million (6.4%). This increase is primarily attributed to the strategic optimization of ELOP, which resulted in a \$290.0 million rise in spending within this category.

**Table 3**  
**Summary of 2023-24 General Fund Other Financing Sources/Uses/Indirect Cost**  
**(in millions)**

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Indirect Cost	\$ 126.9	\$ 116.8	\$ 10.1	\$ (106.9)	\$ (97.1)	\$ (9.8)
Transfers In	30.3	30.0	0.3	2.0	1.9	0.1
Other Sources	38.3	1.2	37.1	-	-	-
	195.5	148.0	47.5	(104.9)	(95.1)	(9.7)
Transfer Out	(25.0)	(25.0)	-	-	-	-
Contribution	(1,322.4)	(1,319.1)	(3.3)	1,322.4	1,319.1	3.3
	(1,347.4)	(1,344.1)	(3.3)	1,322.4	1,319.1	3.3
Net	<b>\$(1,151.9)</b>	<b>\$ (1,196.1)</b>	<b>\$ 44.2</b>	<b>\$1,217.5</b>	<b>\$ 1,224.0</b>	<b>\$ (6.4)</b>

**Net Contributions/Transfers/Indirect Costs** – The increase in indirect cost recoupment compared to the estimated actuals is primarily due to higher expenditures in restricted programs and other special revenue funds. As previously discussed, Other Financing Sources increased by \$37.1 million, mainly due to the recognition of GASB Statement No. 96, *SBITAs*.

The General Fund contribution is higher by a net amount of \$3.3 million. The net increase is primarily due to \$11.2 million increases in Routine Restricted Maintenance Account expenditures, driven by higher-than-expected activity. However, this increase is partially offset by a \$6.2 million reduction in contributions to the Special Education Programs due to transferring eligible expenditures to expiring grants.

**Table 4**  
**Summary of 2023-24 General Fund Ending Balance**  
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Nonspendable	\$ 49.4	\$ 47.9	\$ 1.5	\$ -		\$ -
Restricted	-	-	-	1,796.2	1,881.0	(84.8)
Committed	2,972.0	2,981.1	(9.1)	-	-	-
Assigned	491.5	375.9	115.6	-	-	-
Unassigned-Reserve for Economic Uncertainties	244.9	244.9	-	-	-	-
Unassigned/Unappropriated	859.0	826.0	33.0	-	-	-
Ending Balance	<u>\$ 4,616.8</u>	<u>\$ 4,475.8</u>	<u>\$ 141.0</u>	<u>\$ 1,796.2</u>	<u>\$ 1,881.0</u>	<u>\$ (84.8)</u>

**Ending Balance** - The abovementioned changes resulted in an overall increase of \$141.0 million in the unrestricted ending balance and a decrease of \$84.8 million in the restricted ending balance. The unrestricted ending balance comprises non-spendable, committed, assigned, and unassigned categories. The unassigned balance will be used to balance future fiscal years.

- Committed Ending Balance: Funds are subject to internal policies and constraints, which are self-imposed by the District's higher level of decision-making authority. The District is committing carryover supplemental and concentration grants for staffing equity needs, targeted student population, compensation, inflation protection and various program needs (see Appendix I).
- Assigned Ending Balance: Funds that are intended to be used for a specific purpose (see Appendix I).
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned (unappropriated) ending balance is \$859.0 million, \$33.0 million higher than projected in Estimated Actuals.

A restricted ending balance represents an unspent balance from legally restricted funding sources.

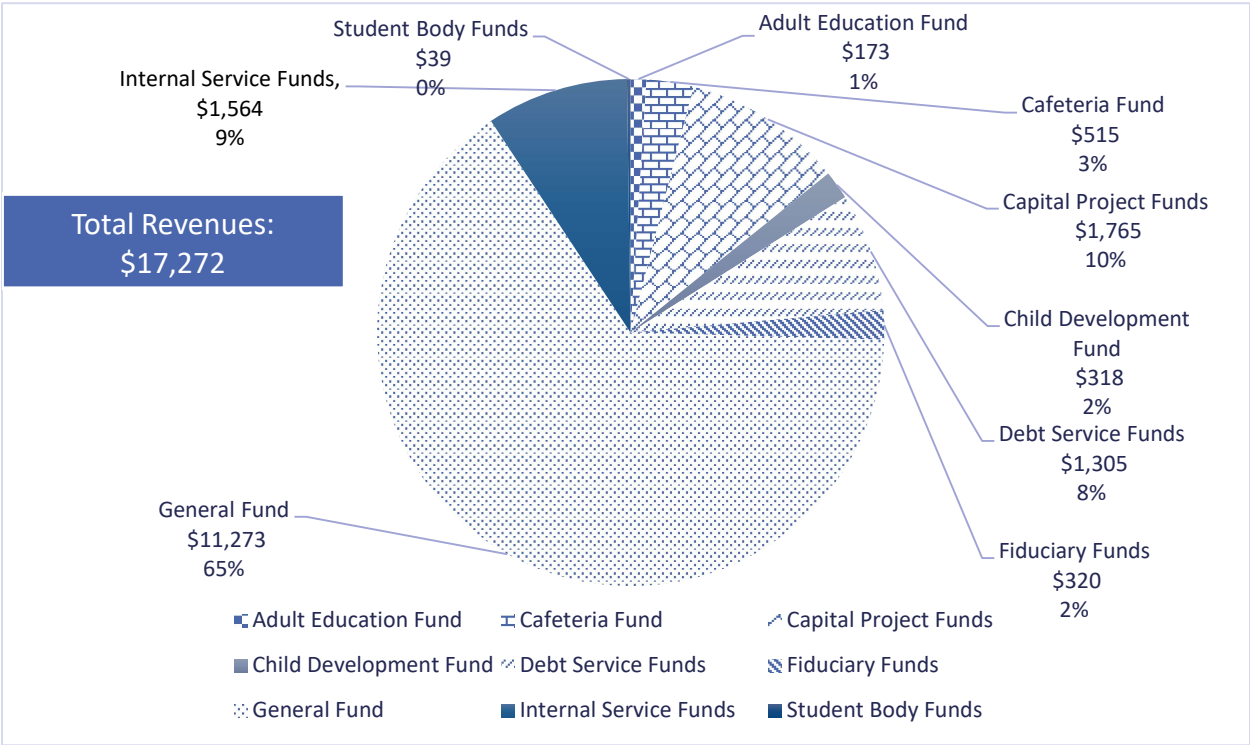
#### IV. OVERVIEW OF DISTRICT FUNDS

The Unaudited Actuals Report submission requirement is comprised of all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

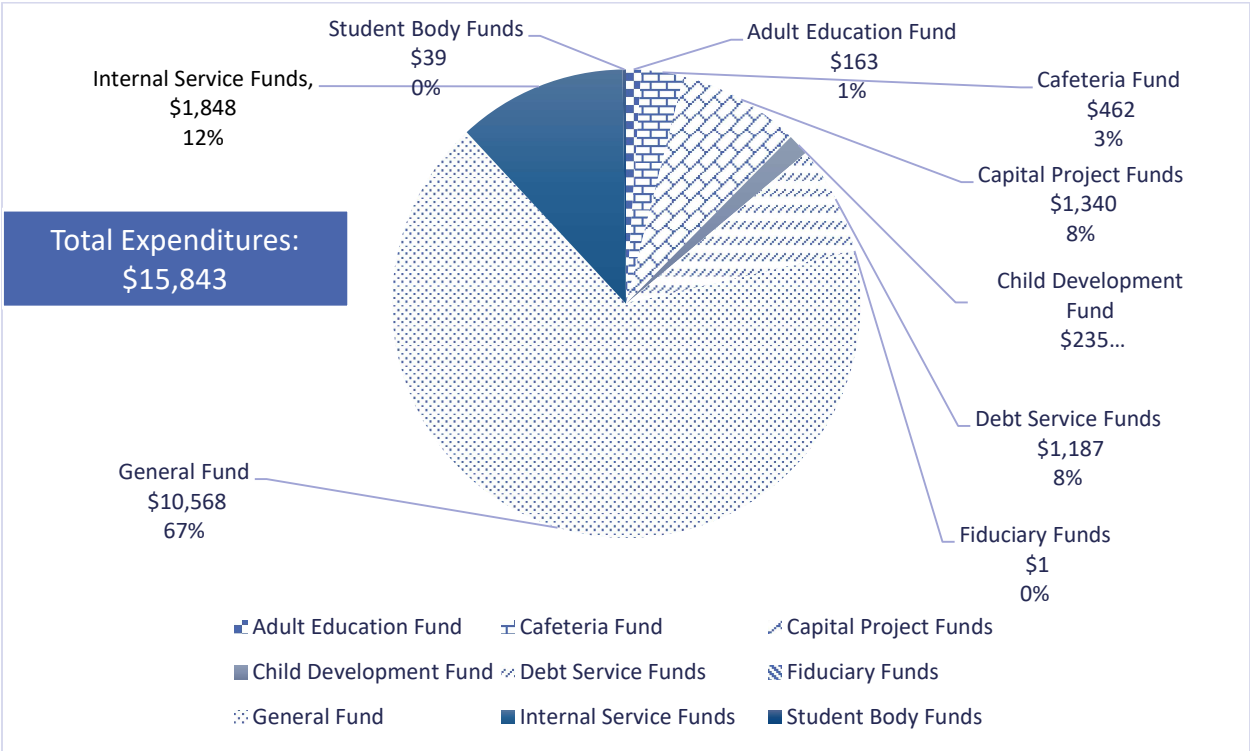
1. **Operating Funds** comprise the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. These funds are used for the day-to-day operation of the District's schools and offices.

2. ***Capital Projects Funds*** account for acquiring, constructing, or upgrading facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for general day-to-day operations, as voters approved them for specific capitalized projects that benefit current and future students.
3. ***Internal Service Funds*** are used to pay employee health and welfare benefits, workers' compensation, and liability insurance. Most funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, one of the Internal Service Funds.
4. ***Debt Service Funds*** are used to pay interest and principal debts associated with long-term bonds for capital projects.
5. ***Fiduciary Fund*** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated to the health and welfare benefits of current and future retirees of the District.
6. ***Student Body Fund*** is used to account for the transactions of student organizations in schools that are established to raise and spend money on behalf of non-instructional student activities.

**Figure 1: Revenues - All Funds**  
(amounts in millions)



**Figure 2: Expenditures – All Funds**  
(amounts in millions)



**GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION**

The year-end closing numbers resulted in a one-time increase in the Unassigned/Unappropriated balance of \$33 million. The table below summarizes the Unassigned/Unappropriated from the Adopted Budget (June 2024) to Unaudited Actuals (September 2024).

<b>Reconciliation from Adopted Budget to Unaudited Actuals – June 2024 to September 2024 (Amounts in millions)</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Unassigned/Unappropriated Ending Balance	\$826.0	\$224.8	\$26.4	\$12.8
Changes from Adopted Budget to Unaudited Actuals	\$33.0	\$(6.1)	\$(56.1)	\$(280.3)
Revised Unassigned/Unappropriated Ending Balances – Unaudited Actuals	\$859.0	\$218.7	\$(29.7)	\$(267.5)

Appendix I lists the Assigned and Committed General Fund ending balances for fiscal years 2023-24 through 2026-27.

For fiscal years 2024-25 through 2026-27, the net changes from Adopted Budget (June 2024) to Unaudited Actuals (September 2024) are due to the following:

- Higher projected expenditures, mainly for Transportation;
- Maintain Targeted Student Population (TSP) programs at current expenditure levels, although the fiscal year 2023-24 ending balances are lower;
- School carryover balances that were initially projected to be moved to Unassigned/Unappropriated in fiscal year 2026-27 will be set-aside as a reserve balance for schools;
- Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties to meet statutory requirements.

**COMMITTED BALANCES**

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Actual	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Proportionality	10544	TSP (Targeted Student Population)	440.6	25.9	9.9	14.5
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	407.6	117.9	117.9	117.9
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	188.3	-	-	-
<b>Proportionality Total</b>			<b>\$ 1,036.6</b>	<b>\$ 143.8</b>	<b>\$ 127.9</b>	<b>\$ 132.4</b>
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	300.0	-	-	-
Districtwide Costs	16929	Reserve For Other Post-Employment Benefits (OPEB)	211.0	-	-	-
Districtwide Costs	16929	Reserve for Compensation	680.2	680.2	680.2	316.8
Districtwide Costs	16929	Reserve for Labor Agreements	549.2	412.8	412.8	-
Districtwide Costs	16929	Reserve For Inflation Protection	109.7	377.5	377.5	-
Districtwide Costs	16929	Reserve For Primary Promise	40.0	40.0	40.0	-
Districtwide Costs	Various	Reserve for Various Program Needs	45.4	45.4	45.4	45.4
Districtwide Costs	16929	Reserve For Intervention Services for Data Dialogues Informing Growth (DIG) Schools	-	23.5	23.5	-
<b>Districtwide Costs Total</b>			<b>\$ 1,935.5</b>	<b>\$ 1,579.4</b>	<b>\$ 1,579.4</b>	<b>\$ 362.2</b>
<b>Grand Total</b>			<b>\$ 2,972.0</b>	<b>\$ 1,723.2</b>	<b>\$ 1,707.3</b>	<b>\$ 494.6</b>

**ASSIGNED BALANCES**  
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Actual	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 132.6	\$ 60.0	\$ 60.0	\$ 60.0
<b>General Fund School Allocation Total</b>			<b>132.6</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>
<i>General Fund School Allocation, Percentage of Total Assigned Balance</i>			27%	8%	9%	6%
School Site Programs	14197	Textbooks (formerly Instructional Materials Block Grant)	50.8	-	-	-
School Site Programs	13723	Charter School Categorical Block Grant	19.3	19.3	19.3	19.3
School Site Programs	Various	Filming/Non-Filming Rental	18.3	18.3	18.3	18.3
School Site Programs	11266	Community Schools Resolution	6.6	6.6	6.6	6.6
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7	5.7
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	5.4	5.4	5.4	5.4
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.2	4.2	4.2	4.2
School Site Programs	15891	Student Attendance Incentive Program	3.8	3.8	3.8	3.8
School Site Programs	10257	Software Bundle	1.9	-	-	-
School Site Programs	10582	Alternative Certification-Internship Secondary	1.9	1.9	1.9	1.9
School Site Programs	11476	Civic Center Permit Program	1.6	1.6	1.6	1.6
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.3	1.3	1.3	1.3
School Site Programs	14340	Transcripts Of Pupils' Records	1.2	1.2	1.2	1.2
School Site Programs	14220	Advance Placement Test Fee	0.8	0.8	0.8	0.8
School Site Programs	14861	Start-Up Costs-New Schools	0.8	0.8	0.8	0.8
School Site Programs	13950	Instructional Material Account-Library Fines	0.8	0.8	0.8	0.8
School Site Programs	10188	National Board Certification - Support	0.7	0.7	0.7	0.7
School Site Programs	10590	Paraprofessional Teacher Training	0.7	0.7	0.7	0.7
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.6	0.6	0.6	0.6
School Site Programs	13791	Maintenance & Operation Services-Wellness Clinic	0.6	0.6	0.6	0.6
School Site Programs	13787	Charter School Charges	0.6	0.6	0.6	0.6
School Site Programs	10682	Partnership for Los Angeles Schools (PLAS) Donation	0.5	0.5	0.5	0.5
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.5	0.5	0.5	0.5
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4	0.4	0.4	0.4
School Site Programs	Various	School Donations	0.4	0.4	0.4	0.4
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.3	0.3	0.3
School Site Programs	14129	Districtwide Report Card - Supplemental	0.3	0.3	0.3	0.3
School Site Programs	10194	Partner Program	0.2	0.2	0.2	0.2
School Site Programs	14151	Obsolete Textbooks	0.2	0.2	0.2	0.2
School Site Programs	10600	Classified School Employee Teacher Credential	0.2	0.2	0.2	0.2
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.2	0.2	0.2	0.2
School Site Programs	15829	Star Program	0.1	0.1	0.1	0.1
School Site Programs	10356	ARC Reimbursement-After School	0.1	0.1	0.1	0.1
School Site Programs	10449	Athletics Other Exp-Schools	0.1	0.1	0.1	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1	0.1	0.1	0.1
School Site Programs	10329	Special Education School Library Aide	0.1	0.1	0.1	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1	0.1	0.1	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMQT)	0.1	0.1	0.1	0.1
School Site Programs	11684	Facilities Services Division-Emergent Requirements-Schools	0.1	0.1	0.1	0.1
School Site Programs	10650	Approved Parent Group Fundraising Events	0.1	0.1	0.1	0.1
School Site Programs	10581	School Community Violence Prevention	0.1	0.1	0.1	0.1
School Site Programs	11486	Fund for Accelerated Learning Initiatives	0.1	0.1	0.1	0.1
School Site Programs	10320	Leadership Framework Contract	0.1	-	-	-
School Site Programs	Various	All Others	0.1	0.1	0.1	0.1
School Site Programs	11470	Civic Center Permit Program Central	(0.7)	(0.7)	(0.7)	(0.7)
School Site Programs	10663	Civic Center Permit - Beyond the Bell	(1.2)	(1.2)	(1.2)	(1.2)
<b>School Site Programs Total</b>			<b>130.8</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>
<i>School Site Programs, Percentage of Total Assigned Balance</i>			27%	10%	11%	8%
Districtwide Costs	16929	Reserve For One-time Expenditures	93.4	111.7	133.6	28.2
Districtwide Costs	16928	Reserve For Ongoing Expenditures	41.0	397.6	247.4	634.7
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	-	50.0	75.0	87.5
Districtwide Costs	16928	Reserve for Workforce Protection Fund	-	17.0	34.0	51.0
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	15.1	-	-	-
Districtwide Costs	10677	JUUL Settlement	14.4	14.4	14.4	14.4
Districtwide Costs	17965	District Cost-Payment of Audit Findings	5.6	-	-	-
Districtwide Costs	12704	SAP Ariba and Concur	4.7	4.7	4.7	4.7
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.7	3.7	3.7	3.7
Districtwide Costs	13050	School District-Audit & Examination	3.4	-	-	-
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	3.2	3.2	3.2	3.2
Districtwide Costs	10568	Los Angeles School Police Computer Aided Dispatch System	2.5	2.5	2.5	2.5
Districtwide Costs	10676	Community Challenge Grant	2.0	2.0	2.0	2.0
Districtwide Costs	10652	R2 Fees	1.9	1.9	1.9	1.9
Districtwide Costs	14712	Information Technology Projects (General Fund) - Other Expenditures	1.8	1.8	1.8	1.8
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	1.5	1.5	1.5	1.5

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Actual	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Districtwide Costs	13039	Liability Self Insurance-Legal Expense Excess Coverage	1.1	1.1	1.1	1.1
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.0	1.0	1.0	1.0
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.9	0.9	0.9	0.9
Districtwide Costs	11667	School Police Student Body Security Overtime	0.4	0.4	0.4	0.4
Districtwide Costs	13783	Specialized Charter Agreements	0.3	0.3	0.3	0.3
Districtwide Costs	14799	Information Technology Assets Disposition Revenue	0.2	0.2	0.2	0.2
Districtwide Costs	10633	San Julian Transportation Parts Warehouse-Fire	0.2	-	-	-
Districtwide Costs	10219	Information Technology Division (ITD) Projects - Administration	0.1	-	-	-
Districtwide Costs	11481	Agreement with Outside Agency	0.1	0.1	0.1	0.1
Districtwide Costs	Various	All Others	0.1	0.1	0.1	0.1
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)	(0.1)	(0.1)	(0.1)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.1)	(0.1)	(0.1)	(0.1)
Districtwide Costs	13745	Charter School Fee For Service	(0.1)	(0.1)	(0.1)	(0.1)
<b>Districtwide Costs Total</b>			<b>198.3</b>	<b>615.9</b>	<b>529.7</b>	<b>841.0</b>
<i>Districtwide Costs, Percentage of Total Assigned Balance</i>			<i>40%</i>	<i>80%</i>	<i>77%</i>	<i>84%</i>
Central Office	10467	Community Schools-Central	5.8	5.8	5.8	5.8
Central Office	13315	Beaudry Building Improvement	5.3	-	-	-
Central Office	14423	Incentive-Breakfast-Discretionary	3.0	3.0	3.0	3.0
Central Office	Various	Commission on Teacher Credentialing (CTC)	2.6	0.9	0.9	0.9
Central Office	12654	Board Members Discretionary Funds	1.9	-	-	-
Central Office	15871	Vehicle Replacement	1.8	1.8	1.8	1.8
Central Office	12106	My Integrated Student Information System-General Fund	1.6	1.6	1.6	1.6
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	1.1	1.1	1.1	1.1
Central Office	10193	Data Center Hardware Refresh	0.9	0.9	0.9	0.9
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.8	0.8	0.8	0.8
Central Office	14713	Distance Learning and Digital Inclusion Allowance	0.6	-	-	-
Central Office	10826	UCLA Teacher Residency 2021TRI32	0.5	0.5	0.5	0.5
Central Office	11164	Enterprise Software License-Legal Compliance	0.4	-	-	-
Central Office	12158	Enterprise Resource Planning (ERP) Program-Project Required-Positions	0.4	-	-	-
Central Office	14517	Contract Services -Energy Conservation	0.3	-	-	-
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	0.3	-	-	-
Central Office	10825	CSUN Teacher Residency 2021TRI31	0.3	0.3	0.3	0.3
Central Office	10578	Teacher Quality & Staffing	0.3	-	-	-
Central Office	13203	Long Term Leases-Publishing Costs	0.3	-	-	-
Central Office	14494	Enterprise Help Desk General Fund	0.3	-	-	-
Central Office	10811	457 Retirement Plan Administration Expense	0.2	-	-	-
Central Office	10355	General Fund Information Technology Initiative - Educational Technology	0.2	-	-	-
Central Office	10823	USC Teacher Residency 2021TRI30	0.2	0.2	0.2	0.2
Central Office	10610	CTC TR9 CSUN Teacher Residency Program	0.2	-	-	-
Central Office	14471	Office Determined Needs	0.1	-	-	-
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-	-
Central Office	10783	Advertising on White Fleet	0.1	-	-	-
Central Office	13277	Sponsorship-Offices	0.1	-	-	-
Central Office	11689	Filming Photo &Other Rental-Central	0.1	-	-	-
Central Office	Various	All Others	0.1	(0.1)	(0.1)	(0.1)
Central Office	12712	Pass-Through Receipts for Central Office Needs	(0.0)	(0.0)	(0.0)	(0.0)
Central Office	11653	Facilities Rental-School Police Salaries	(0.1)	(0.1)	(0.1)	(0.1)
<b>Central Office Total</b>			<b>29.8</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>
<i>Central Office, Percentage of Total Assigned Balance</i>			<i>6%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>
<b>Grand Total</b>			<b>\$ 491.5</b>	<b>\$ 770.5</b>	<b>\$ 684.2</b>	<b>\$ 995.6</b>



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: h. e. l. h.

Clerk / Secretary of the Governing Board

(Original signature required)

Date of Meeting: 9/10/24

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_

County Superintendent/Designee

(Original signature required)

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

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

For County Office of Education:

Belinda Martinez-Garcia

Name

Business Services Consultant

Title

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For School District:

Ernie Thomas

Name

Controller

Title

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	47.11%
	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.	\$760,383,376.55
	ESMOE	MOE Met
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$4,002,815,636.77
	Appropriations Subject to Limit	\$4,002,815,636.77
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.38%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,702,733,846.98	32,742,901.00	6,735,476,747.98	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.3%
2) Federal Revenue		8100-8299	488,389,587.32	1,618,181,525.77	2,106,571,113.09	1,920,000.00	860,883,941.00	862,803,941.00	-59.0%
3) Other State Revenue		8300-8599	143,777,103.49	1,634,577,163.50	1,778,354,266.99	125,974,326.00	1,568,695,925.00	1,694,670,251.00	-4.7%
4) Other Local Revenue		8600-8799	457,260,360.09	124,851,913.47	582,112,273.56	357,779,700.00	44,768,394.00	402,548,094.00	-30.8%
5) TOTAL, REVENUES			7,792,160,897.88	3,410,353,503.74	11,202,514,401.62	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-16.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,383,806,909.07	1,493,900,213.31	3,877,707,122.38	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	7.9%
2) Classified Salaries		2000-2999	843,982,208.40	672,319,926.73	1,516,302,135.13	940,781,633.00	633,347,428.00	1,574,129,061.00	3.8%
3) Employee Benefits		3000-3999	1,644,378,913.46	1,275,448,154.03	2,919,827,067.49	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	5.1%
4) Books and Supplies		4000-4999	211,304,915.50	385,900,898.87	597,205,814.37	431,553,539.00	765,254,103.98	1,196,807,642.98	100.4%
5) Services and Other Operating Expenditures		5000-5999	692,221,734.56	802,146,080.51	1,494,367,815.07	567,443,736.00	501,815,488.04	1,069,259,224.04	-28.4%
6) Capital Outlay		6000-6999	87,551,246.99	35,906,875.03	123,458,122.02	94,498,466.00	9,751,815.00	104,250,281.00	-15.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,216,966.59	6,819,468.60	34,036,435.19	6,929,742.00	0.00	6,929,742.00	-79.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(126,931,121.15)	106,812,478.07	(20,118,643.08)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	115.5%
9) TOTAL, EXPENDITURES			5,763,531,773.42	4,779,254,095.15	10,542,785,868.57	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,028,629,124.46	(1,368,900,591.41)	659,728,533.05	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-366.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,302,356.38	2,043,889.88	32,346,246.26	30,000,000.00	0.00	30,000,000.00	-7.3%
b) Transfers Out		7600-7629	25,037,457.58	14,513.06	25,051,970.64	50,170,664.00	0.00	50,170,664.00	100.3%
2) Other Sources/Uses									
a) Sources		8930-8979	38,345,153.00	0.00	38,345,153.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,322,431,861.53)	1,322,431,861.53	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,278,821,809.73)	1,324,461,238.35	45,639,428.62	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-144.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			749,807,314.73	(44,439,353.06)	705,367,961.67	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-351.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	12.4%
b) Audit Adjustments		9793	(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	12.4%
d) Other Restatements		9795	0.00	0.00	0.00	(140,983,165.34)	84,288,090.23	(56,695,075.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-28.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,869,848.00	0.00	2,869,848.00	-1.7%
Stores		9712	38,594,295.83	0.00	38,594,295.83	34,749,397.00	0.00	34,749,397.00	-10.0%
Prepaid Items		9713	7,896,906.49	578,151.56	8,475,058.05	10,297,808.00	64,939.00	10,362,747.00	22.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,796,194,835.31	1,796,194,835.31	0.00	1,672,606,997.00	1,672,606,997.00	-6.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,972,038,128.78	0.00	2,972,038,128.78	1,796,856,244.00	0.00	1,796,856,244.00	-39.5%
d) Assigned									
Other Assignments		9780	491,521,697.50	0.00	491,521,697.50	726,085,979.00	0.00	726,085,979.00	47.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount		9790	858,974,284.79	0.00	858,974,284.79	224,777,555.96	0.00	224,777,555.96	-73.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,362,669,282.18	1,629,138,823.68	6,991,808,105.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	(267,787,009.08)	0.00	(267,787,009.08)				
b) in Banks		9120	4,913,466.35	0.00	4,913,466.35				
c) in Revolving Cash Account		9130	2,920,416.91	0.00	2,920,416.91				
d) with Fiscal Agent/Trustee		9135	0.00	43,587.65	43,587.65				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	106,871,093.85	120,992,746.36	227,863,840.21				
4) Due from Grantor Government		9290	55,869,398.13	623,627,987.08	679,497,385.21				
5) Due from Other Funds		9310	30,000,000.00	0.00	30,000,000.00				
6) Stores		9320	38,594,295.83	0.00	38,594,295.83				

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)	
7) Prepaid Expenditures		9330	7,896,906.49	578,151.56	8,475,058.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	11,780,559.20	0.00	11,780,559.20				
10) TOTAL, ASSETS			5,353,728,409.86	2,374,381,296.33	7,728,109,706.19				
<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	679,861,423.18	510,417,613.43	1,190,279,036.61				
2) Due to Grantor Governments		9590	45,195,698.03	26,055,694.96	71,251,392.99				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	44,999.15	41,135,001.07	41,180,000.22				
6) TOTAL, LIABILITIES			725,102,120.36	577,608,309.46	1,302,710,429.82				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	11,780,559.20	0.00	11,780,559.20				
2) TOTAL, DEFERRED INFLOWS			11,780,559.20	0.00	11,780,559.20				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,616,845,730.30	1,796,772,986.87	6,413,618,717.17				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	4,335,258,485.63	0.00	4,335,258,485.63	3,506,990,501.00	0.00	3,506,990,501.00	-19.1%
Education Protection Account State Aid - Current Year		8012	628,591,018.00	0.00	628,591,018.00	1,218,699,765.00	0.00	1,218,699,765.00	93.9%
State Aid - Prior Years		8019	(175,396.06)	0.00	(175,396.06)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,253,150.57	0.00	6,253,150.57	6,254,547.00	0.00	6,254,547.00	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	13,106,351.50	0.00	13,106,351.50	13,000,699.00	0.00	13,000,699.00	-0.8%
County & District Taxes									
Secured Roll Taxes		8041	1,576,132,061.76	0.00	1,576,132,061.76	1,551,549,127.00	0.00	1,551,549,127.00	-1.6%
Unsecured Roll Taxes		8042	51,223,965.82	0.00	51,223,965.82	51,223,966.00	0.00	51,223,966.00	0.0%
Prior Years' Taxes		8043	39,073,602.77	0.00	39,073,602.77	46,324,938.00	0.00	46,324,938.00	18.6%
Supplemental Taxes		8044	33,565,131.51	0.00	33,565,131.51	35,245,140.00	0.00	35,245,140.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	288,669,186.34	0.00	288,669,186.34	271,509,995.00	0.00	271,509,995.00	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	141,389,038.98	0.00	141,389,038.98	137,917,463.00	0.00	137,917,463.00	-2.5%
Penalties and Interest from Delinquent Taxes		8048	693,495.18	0.00	693,495.18	0.00	0.00	0.00	-100.0%
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			7,113,780,092.00	0.00	7,113,780,092.00	6,838,716,141.00	0.00	6,838,716,141.00	-3.9%
<b>LCFF Transfers</b>									
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	(411,046,245.02)	0.00	(411,046,245.02)	(422,975,857.00)	0.00	(422,975,857.00)	2.9%
Property Taxes Transfers		8097	0.00	32,742,901.00	32,742,901.00	0.00	31,573,460.00	31,573,460.00	-3.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,702,733,846.98	32,742,901.00	6,735,476,747.98	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.3%
<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	145,950,179.86	145,950,179.86	0.00	166,425,392.00	166,425,392.00	14.0%
Special Education Discretionary Grants		8182	0.00	17,319,315.06	17,319,315.06	0.00	10,691,521.00	10,691,521.00	-38.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	29,472.19	0.00	29,472.19	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	483,779,158.00	0.00	483,779,158.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,490,890.81	1,490,890.81	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		386,921,155.62	386,921,155.62		460,065,069.00	460,065,069.00	18.9%
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		34,027,587.01	34,027,587.01		40,361,898.00	40,361,898.00	18.6%
Title III, Immigrant Student Program	4201	8290		63,673.57	63,673.57		5,856,692.00	5,856,692.00	9,098.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		18,700,872.61	18,700,872.61		22,087,533.00	22,087,533.00	18.1%
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		52,141,897.46	52,141,897.46		82,734,049.00	82,734,049.00	58.7%
Career and Technical Education	3500-3599	8290		6,751,820.68	6,751,820.68		7,394,057.00	7,394,057.00	9.5%
All Other Federal Revenue	All Other	8290	4,580,957.13	954,786,633.09	959,367,590.22	1,920,000.00	65,267,730.00	67,187,730.00	-93.0%
TOTAL, FEDERAL REVENUE			488,389,587.32	1,618,181,525.77	2,106,571,113.09	1,920,000.00	860,883,941.00	862,803,941.00	-59.0%
<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		433,249,938.00	433,249,938.00		436,672,220.00	436,672,220.00	0.8%
Prior Years	6500	8319		(1,373,162.00)	(1,373,162.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,840,430.00	3,840,430.00	0.00	3,637,144.00	3,637,144.00	-5.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	13,281.00	13,281.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	2,060,528.00	2,060,528.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	17,746,687.00	0.00	17,746,687.00	17,855,575.00	0.00	17,855,575.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	86,095,935.51	44,823,889.30	130,919,824.81	68,915,658.00	28,033,488.00	96,949,146.00	-25.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		95,686,414.15	95,686,414.15		104,250,615.00	104,250,615.00	9.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,387,403.93	1,387,403.93		1,786,028.00	1,786,028.00	28.7%
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		9,053,201.45	9,053,201.45		7,839,000.00	7,839,000.00	-13.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		195,338.76	195,338.76		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	39,934,480.98	1,045,639,900.91	1,085,574,381.89	39,203,093.00	986,477,430.00	1,025,680,523.00	-5.5%
TOTAL, OTHER STATE REVENUE			143,777,103.49	1,634,577,163.50	1,778,354,266.99	125,974,326.00	1,568,695,925.00	1,694,670,251.00	-4.7%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	755,916.83	0.00	755,916.83	535,000.00	0.00	535,000.00	-29.2%
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	24,062,514.04	0.00	24,062,514.04	20,464,000.00	0.00	20,464,000.00	-15.0%
Interest		8660	233,248,283.35	1,745.70	233,250,029.05	213,527,147.00	0.00	213,527,147.00	-8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,113,051.29	0.00	46,113,051.29	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	416,852.00	416,852.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	42,024,435.93	0.00	42,024,435.93	40,445,997.00	0.00	40,445,997.00	-3.8%
Other Local Revenue									



			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	111,056,158.65	124,433,315.77	235,489,474.42	82,807,556.00	44,335,200.00	127,142,756.00	-46.0%
Tuition		8710	0.00	0.00	0.00	0.00	433,194.00	433,194.00	New
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%
TOTAL, OTHER LOCAL REVENUE			457,260,360.09	124,851,913.47	582,112,273.56	357,779,700.00	44,768,394.00	402,548,094.00	-30.8%
TOTAL, REVENUES			7,792,160,897.88	3,410,353,503.74	11,202,514,401.62	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-16.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,750,167,023.84	842,321,015.51	2,592,488,039.35	2,255,252,649.00	617,553,704.00	2,872,806,353.00	10.8%
Certificated Pupil Support Salaries		1200	213,912,661.84	274,262,621.30	488,175,283.14	383,612,827.00	162,947,893.00	546,560,720.00	12.0%
Certificated Supervisors' and Administrators' Salaries		1300	296,524,916.54	180,545,062.98	477,069,979.52	338,621,572.00	108,025,576.00	446,647,148.00	-6.4%
Other Certificated Salaries		1900	123,202,306.85	196,771,513.52	319,973,820.37	147,187,705.00	172,504,758.00	319,692,463.00	-0.1%
TOTAL, CERTIFICATED SALARIES			2,383,806,909.07	1,493,900,213.31	3,877,707,122.38	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	7.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,769,968.05	311,057,317.82	350,827,285.87	59,417,843.00	373,765,477.00	433,183,320.00	23.5%
Classified Support Salaries		2200	294,796,101.94	175,516,517.03	470,312,618.97	331,651,910.00	125,545,684.00	457,197,594.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	40,179,106.44	5,225,703.10	45,404,809.54	42,785,836.00	5,190,531.00	47,976,367.00	5.7%
Clerical, Technical and Office Salaries		2400	334,969,142.24	96,488,767.12	431,457,909.36	351,959,361.00	63,097,185.00	415,056,546.00	-3.8%
Other Classified Salaries		2900	134,267,889.73	84,031,621.66	218,299,511.39	154,966,683.00	65,748,551.00	220,715,234.00	1.1%
TOTAL, CLASSIFIED SALARIES			843,982,208.40	672,319,926.73	1,516,302,135.13	940,781,633.00	633,347,428.00	1,574,129,061.00	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	442,311,167.87	574,289,179.57	1,016,600,347.44	593,274,382.00	506,508,402.00	1,099,782,784.00	8.2%
PERS		3201-3202	205,203,818.86	153,553,657.59	358,757,476.45	252,750,769.00	151,423,803.00	404,174,572.00	12.7%
OASDI/Medicare/Alternative		3301-3302	100,568,331.83	70,096,387.42	170,664,719.25	116,088,086.00	64,843,077.08	180,931,163.08	6.0%
Health and Welfare Benefits		3401-3402	520,576,358.75	276,096,230.07	796,672,588.82	626,731,184.00	329,288,966.00	956,020,150.00	20.0%
Unemployment Insurance		3501-3502	825,282.15	547,459.84	1,372,741.99	2,100,269.00	882,987.00	2,983,256.00	117.3%
Workers' Compensation		3601-3602	78,587,632.23	52,131,361.04	130,718,993.27	64,388,976.00	29,705,470.00	94,094,446.00	-28.0%
OPEB, Allocated		3701-3702	12,131.23	329,672.99	341,804.22	205,671,970.00	90,830,371.00	296,502,341.00	86,646.2%
OPEB, Active Employees		3751-3752	296,287,904.94	148,404,205.51	444,692,110.45	23,627,927.00	11,708,090.00	35,336,017.00	-92.1%
Other Employee Benefits		3901-3902	6,285.60	0.00	6,285.60	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,644,378,913.46	1,275,448,154.03	2,919,827,067.49	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	19,549,835.51	44,826,755.71	64,376,591.22	74,641,854.00	28,033,738.00	102,675,592.00	59.5%
Books and Other Reference Materials		4200	2,519,852.08	10,642,565.77	13,162,417.85	712,297.00	71,594.00	783,891.00	-94.0%
Materials and Supplies		4300	152,247,786.13	307,989,105.70	460,236,891.83	346,095,817.00	734,864,732.15	1,080,960,549.15	134.9%
Noncapitalized Equipment		4400	36,858,029.49	20,719,493.43	57,577,522.92	10,051,572.00	2,074,793.83	12,126,365.83	-78.9%
Food		4700	129,412.29	1,722,978.26	1,852,390.55	51,999.00	209,246.00	261,245.00	-85.9%
TOTAL, BOOKS AND SUPPLIES			211,304,915.50	385,900,898.87	597,205,814.37	431,553,539.00	765,254,103.98	1,196,807,642.98	100.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	47,313,772.50	435,458,489.55	482,772,262.05	0.00	397,995,152.00	397,995,152.00	-17.6%
Travel and Conferences		5200	5,711,565.85	10,950,197.65	16,661,763.50	3,245,531.00	4,127,379.00	7,372,910.00	-55.7%
Dues and Memberships		5300	2,772,116.21	24,220.16	2,796,336.37	2,478,946.00	400.00	2,479,346.00	-11.3%
Insurance		5400 - 5450	165,398,537.86	0.00	165,398,537.86	114,071,273.00	0.00	114,071,273.00	-31.0%
Operations and Housekeeping Services		5500	162,454,220.84	22,425,128.63	184,879,349.47	156,163,184.00	2,000.00	156,165,184.00	-15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,817,909.69	19,597,880.13	34,415,789.82	18,715,511.00	1,557,504.00	20,273,015.00	-41.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(203,266.00)	190,867.74	(12,398.26)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	265,974,302.51	301,248,481.18	567,222,783.69	241,306,717.00	97,888,246.04	339,194,963.04	-40.2%
Communications		5900	27,982,575.10	12,250,815.47	40,233,390.57	31,462,574.00	244,807.00	31,707,381.00	-21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			692,221,734.56	802,146,080.51	1,494,367,815.07	567,443,736.00	501,815,488.04	1,069,259,224.04	-28.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	6,968.00	0.00	6,968.00	New
Land Improvements		6170	91,348.79	92,991.39	184,340.18	113,189.00	0.00	113,189.00	-38.6%
Buildings and Improvements of Buildings		6200	14,527,361.92	21,814,560.11	36,341,922.03	59,980,269.00	4,820,263.00	64,800,532.00	78.3%
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	32,917,026.53	12,711,904.73	45,628,931.26	28,214,591.00	4,931,552.00	33,146,143.00	-27.4%
Equipment Replacement		6500	0.00	0.00	0.00	6,183,449.00	0.00	6,183,449.00	New
Lease Assets		6600	18,160.74	0.00	18,160.74	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	39,997,349.01	1,287,418.80	41,284,767.81	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			87,551,246.99	35,906,875.03	123,458,122.02	94,498,466.00	9,751,815.00	104,250,281.00	-15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	140,485.87	0.00	140,485.87	638,966.00	0.00	638,966.00	354.8%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,128,469.00	0.00	6,128,469.00	5,276,268.00	0.00	5,276,268.00	-13.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	872,387.00	0.00	872,387.00	1,003,008.00	0.00	1,003,008.00	15.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	968,233.25	136,509.72	1,104,742.97	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	19,107,391.47	6,655,458.88	25,762,850.35	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,216,966.59	6,819,468.60	34,036,435.19	6,929,742.00	0.00	6,929,742.00	-79.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(106,812,478.07)	106,812,478.07	0.00	(218,171,345.00)	218,171,345.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,118,643.08)	0.00	(20,118,643.08)	(43,357,124.00)	0.00	(43,357,124.00)	115.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(126,931,121.15)	106,812,478.07	(20,118,643.08)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	115.5%
TOTAL, EXPENDITURES			5,763,531,773.42	4,779,254,095.15	10,542,785,868.57	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	5.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	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	302,356.38	2,043,889.88	2,346,246.26	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,302,356.38	2,043,889.88	32,346,246.26	30,000,000.00	0.00	30,000,000.00	-7.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,037,457.58	14,513.06	25,051,970.64	50,170,664.00	0.00	50,170,664.00	100.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,037,457.58	14,513.06	25,051,970.64	50,170,664.00	0.00	50,170,664.00	100.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			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)	
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	18,160.74	0.00	18,160.74	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	38,326,992.26	0.00	38,326,992.26	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			38,345,153.00	0.00	38,345,153.00	10,000.00	0.00	10,000.00	-100.0%
<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	(1,322,431,861.53)	1,322,431,861.53	0.00	(1,660,252,416.00)	1,660,252,416.00	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			(1,322,431,861.53)	1,322,431,861.53	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(1,278,821,809.73)	1,324,461,238.35	45,639,428.62	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-144.2%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,702,733,846.98	32,742,901.00	6,735,476,747.98	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.3%
2) Federal Revenue		8100-8299	488,389,587.32	1,618,181,525.77	2,106,571,113.09	1,920,000.00	860,883,941.00	862,803,941.00	-59.0%
3) Other State Revenue		8300-8599	143,777,103.49	1,634,577,163.50	1,778,354,266.99	125,974,326.00	1,568,695,925.00	1,694,670,251.00	-4.7%
4) Other Local Revenue		8600-8799	457,260,360.09	124,851,913.47	582,112,273.56	357,779,700.00	44,768,394.00	402,548,094.00	-30.8%
5) TOTAL, REVENUES			7,792,160,897.88	3,410,353,503.74	11,202,514,401.62	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	2,911,179,048.13	2,674,072,254.42	5,585,251,302.55	3,756,852,860.00	2,404,237,724.85	6,161,090,584.85	10.3%
2) Instruction - Related Services	2000-2999		996,660,555.05	693,128,016.23	1,689,788,571.28	993,771,643.00	514,738,521.00	1,508,510,164.00	-10.7%
3) Pupil Services	3000-3999		520,666,041.23	576,570,572.40	1,097,236,613.63	736,582,903.00	394,868,360.49	1,131,451,263.49	3.1%
4) Ancillary Services	4000-4999		42,574,565.69	194,449,386.62	237,023,952.31	46,155,559.00	522,117,150.00	568,272,709.00	139.8%
5) Community Services	5000-5999		4,061,843.14	1,093,965.47	5,155,808.61	1,855,187.00	969,970.00	2,825,157.00	-45.2%
6) Enterprise	6000-6999		0.00	57,833.55	57,833.55	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		619,715,155.90	157,391,975.32	777,107,131.22	432,554,766.00	227,137,001.40	659,691,767.40	-15.1%
8) Plant Services	8000-8999		641,457,597.69	473,763,851.64	1,115,221,449.33	814,284,303.00	310,494,549.36	1,124,778,852.36	0.9%
9) Other Outgo	9000-9999		27,216,966.59	8,726,239.50	35,943,206.09	6,929,742.00	0.00	6,929,742.00	-80.7%
10) TOTAL, EXPENDITURES			5,763,531,773.42	4,779,254,095.15	10,542,785,868.57	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,028,629,124.46	(1,368,900,591.41)	659,728,533.05	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-366.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		30,302,356.38	2,043,889.88	32,346,246.26	30,000,000.00	0.00	30,000,000.00	-7.3%
b) Transfers Out	7600-7629		25,037,457.58	14,513.06	25,051,970.64	50,170,664.00	0.00	50,170,664.00	100.3%
2) Other Sources/Uses									
a) Sources	8930-8979		38,345,153.00	0.00	38,345,153.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,322,431,861.53)	1,322,431,861.53	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,278,821,809.73)	1,324,461,238.35	45,639,428.62	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-144.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			749,807,314.73	(44,439,353.06)	705,367,961.67	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-351.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	12.4%
b) Audit Adjustments	9793		(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	12.4%
d) Other Restatements	9795		0.00	0.00	0.00	(140,983,165.34)	84,288,090.23	(56,695,075.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-28.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,920,416.91	0.00	2,920,416.91	2,869,848.00	0.00	2,869,848.00	-1.7%
Stores	9712		38,594,295.83	0.00	38,594,295.83	34,749,397.00	0.00	34,749,397.00	-10.0%
Prepaid Items	9713		7,896,906.49	578,151.56	8,475,058.05	10,297,808.00	64,939.00	10,362,747.00	22.3%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,796,194,835.31	1,796,194,835.31	0.00	1,672,606,997.00	1,672,606,997.00	-6.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		2,972,038,128.78	0.00	2,972,038,128.78	1,796,856,244.00	0.00	1,796,856,244.00	-39.5%
d) Assigned									
Other Assignments (by Resource/Object)	9780		491,521,697.50	0.00	491,521,697.50	726,085,979.00	0.00	726,085,979.00	47.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount	9790		858,974,284.79	0.00	858,974,284.79	224,777,555.96	0.00	224,777,555.96	-73.8%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	364,054,104.05	472,008,561.00
5650	FEMA Public Assistance Funds	1,360.33	0.00
5810	Other Restricted Federal	14,067,893.82	7,454,646.00
6211	Literacy Coaches and Reading Specialists Grant Program	120,757,546.86	73,869,378.00
6266	Educator Effectiveness, FY 2021-22	82,860,309.81	87,397,954.00
6332	CA Community Schools Partnership Act - Implementation Grant	13,753,426.50	6,826,724.00
6500	Special Education	4,859,853.34	0.00
6547	Special Education Early Intervention Preschool Grant	26,640,504.20	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	243,222,099.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,555,894.78	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	7,274,878.34	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	58,588,344.00	0.00
7311	Classified School Employee Professional Development Block Grant	1,527,228.53	0.00
7339	Dual Enrollment Opportunities	5,216,973.80	0.00
7399	LCFF Equity Multiplier	21,226,943.00	0.00
7412	A-G Access/Success Grant	26,979,040.37	7,431,140.00
7413	A-G Learning Loss Mitigation Grant	10,681,277.87	4,957,519.00
7425	Expanded Learning Opportunities (ELO) Grant	35,460.24	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	33,426.01	0.00
7435	Learning Recovery Emergency Block Grant	637,265,636.00	637,265,636.00
7810	Other Restricted State	2,702,975.36	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	6,671,000.00
9010	Other Restricted Local	124,889,659.10	125,502,340.00
Total, Restricted Balance		1,796,194,835.31	1,672,606,997.00

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	39,385,832.71	30,235,318.00	-23.2%
5) TOTAL, REVENUES			39,385,832.71	30,235,318.00	-23.2%
<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	31,273,740.06	24,492,923.00	-120.8%
5) Services and Other Operating Expenditures		5000-5999	7,600,366.87	4,651,860.00	-38.8%
6) Capital Outlay		6000-6999	173,038.96	193,634.00	11.9%
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			39,047,145.89	29,338,417.00	-147.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			338,686.82	896,901.00	164.8%
<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>			338,686.82	896,901.00	164.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	50,779,901.10	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	50,779,901.10	0.7%
d) Other Restatements		9795	0.00	1,690,905.57	New
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			50,779,901.10	53,367,707.67	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	114,192.00	New
Stores		9712	4,496,493.32	4,703,187.00	4.6%
Prepaid Items		9713	0.00	78,734.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,283,407.78	48,471,594.67	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	33,444,643.91		
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	13,734,613.92		
3) Accounts Receivable		9200	334,917.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,496,493.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	47,748.44		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,058,416.99		
<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	1,278,515.89		
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			1,278,515.89		
<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)			50,779,901.10		
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,385,832.71	30,235,318.00	-23.2%
TOTAL, REVENUES			39,385,832.71	30,235,318.00	-23.2%
<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	30,925,170.31	24,492,923.00	-20.8%
Noncapitalized Equipment		4400	348,569.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			31,273,740.06	24,492,923.00	-120.8%
<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	7,600,366.87	4,651,860.00	-38.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,600,366.87	4,651,860.00	-38.8%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	173,038.96	193,634.00	11.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			173,038.96	193,634.00	11.9%
<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			39,047,145.89	29,338,417.00	-147.7%
<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	39,385,832.71	30,235,318.00	-23.2%
5) TOTAL, REVENUES			39,385,832.71	30,235,318.00	-23.2%
<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		39,047,145.89	29,338,417.00	-24.9%
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			39,047,145.89	29,338,417.00	-24.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			338,686.82	896,901.00	164.8%
<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>			338,686.82	896,901.00	164.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	50,779,901.10	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	50,779,901.10	0.7%
d) Other Restatements		9795	0.00	1,690,905.57	New
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			50,779,901.10	53,367,707.67	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	114,192.00	New
Stores		9712	4,496,493.32	4,703,187.00	4.6%
Prepaid Items		9713	0.00	78,734.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,283,407.78	48,471,594.67	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	46,283,407.78	48,471,594.67
Total, Restricted Balance		46,283,407.78	48,471,594.67

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	21,874,175.68	19,014,862.00	-13.1%
3) Other State Revenue		8300-8599	146,612,227.00	143,315,110.00	-2.2%
4) Other Local Revenue		8600-8799	4,886,038.46	3,116,635.00	-36.2%
5) TOTAL, REVENUES			173,372,441.14	165,446,607.00	-4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	65,812,375.30	77,966,926.00	18.5%
2) Classified Salaries		2000-2999	22,625,176.43	23,626,496.00	4.4%
3) Employee Benefits		3000-3999	42,821,866.46	47,299,708.00	10.5%
4) Books and Supplies		4000-4999	7,427,698.34	11,257,605.79	51.6%
5) Services and Other Operating Expenditures		5000-5999	16,206,307.13	2,930,776.00	-81.9%
6) Capital Outlay		6000-6999	1,781,166.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,095,604.04	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,031,304.77	9,104,994.00	125.9%
9) TOTAL, EXPENDITURES			162,801,498.95	172,186,505.79	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,570,942.19	(6,739,898.79)	-163.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,386.37	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			1,386.37	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,572,328.56	(6,739,898.79)	-163.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	59,090,277.85	21.4%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	59,090,277.85	21.8%
d) Other Restatements		9795	0.00	(11,911,538.76)	New
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			59,090,277.85	40,438,840.30	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	12,130.00	15,500.00	27.8%
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	50,126,933.43	30,023,034.30	-40.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,951,214.42	10,400,306.00	16.2%
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	37,169,441.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,431,155.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	12,130.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,738,863.31		
4) Due from Grantor Government		9290	27,548,268.19		
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			67,037,547.65		
<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	7,942,190.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,079.64		
6) TOTAL, LIABILITIES			7,947,269.80		
<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)			59,090,277.85		
<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	792,963.74	830,307.00	4.7%
All Other Federal Revenue	All Other	8290	21,081,211.94	18,184,555.00	-13.7%
TOTAL, FEDERAL REVENUE			21,874,175.68	19,014,862.00	-13.1%
<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	1,617,535.00	0.00	-100.0%
Adult Education Program	6391	8590	132,412,354.00	130,509,130.00	-1.4%
All Other State Revenue	All Other	8590	12,582,338.00	12,805,980.00	1.8%
TOTAL, OTHER STATE REVENUE			146,612,227.00	143,315,110.00	-2.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	92,827.83	105,206.00	13.3%
Interest		8660	1,806,578.31	1,280,222.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	951,915.20	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	424,780.89	454,178.00	6.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,609,936.23	1,277,029.00	-20.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,886,038.46	3,116,635.00	-36.2%
TOTAL, REVENUES			173,372,441.14	165,446,607.00	-4.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	39,001,556.02	47,308,947.00	21.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	3,446,009.54	3,695,786.00	7.2%
Certificated Supervisors' and Administrators' Salaries		1300	22,836,705.46	26,850,102.00	17.6%
Other Certificated Salaries		1900	528,104.28	112,091.00	-78.8%
TOTAL, CERTIFICATED SALARIES			65,812,375.30	77,966,926.00	18.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	859,398.45	1,150,475.00	33.9%
Classified Support Salaries		2200	8,927,874.95	8,264,821.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	169,216.27	181,265.00	7.1%
Clerical, Technical and Office Salaries		2400	11,369,335.41	12,652,416.00	11.3%
Other Classified Salaries		2900	1,299,351.35	1,377,519.00	6.0%
TOTAL, CLASSIFIED SALARIES			22,625,176.43	23,626,496.00	4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,585,546.76	14,673,029.00	26.6%
PERS		3201-3202	6,325,326.37	6,273,537.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	2,860,379.99	2,971,769.00	3.9%
Health and Welfare Benefits		3401-3402	13,079,987.77	16,257,160.00	24.3%
Unemployment Insurance		3501-3502	38,624.28	51,756.00	34.0%
Workers' Compensation		3601-3602	2,145,517.14	1,398,359.00	-34.8%
OPEB, Allocated		3701-3702	104,327.31	5,072,337.00	4,761.9%
OPEB, Active Employees		3751-3752	6,682,156.84	601,761.00	-91.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,821,866.46	47,299,708.00	10.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	106,703.00	0.00	-100.0%
Materials and Supplies		4300	5,086,430.74	11,109,161.79	118.4%
Noncapitalized Equipment		4400	2,234,564.60	148,444.00	-93.4%
TOTAL, BOOKS AND SUPPLIES			7,427,698.34	11,257,605.79	51.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	246,610.54	236,534.00	-4.1%
Dues and Memberships		5300	56,849.12	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,400,207.78	949,239.00	-72.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	509,263.53	67,255.00	-86.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,247.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,870,304.94	954,224.00	-91.2%
Communications		5900	1,110,823.72	723,524.00	-34.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,206,307.13	2,930,776.00	-81.9%
<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	406,278.51	0.00	-100.0%
Equipment		6400	1,374,887.97	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%
TOTAL, CAPITAL OUTLAY			1,781,166.48	0.00	-100.0%
<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	1,617,535.00	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
Debt Service					
Debt Service - Interest		7438	13,202.16	0.00	-100.0%
Other Debt Service - Principal		7439	464,866.88	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,095,604.04	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,031,304.77	9,104,994.00	125.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,031,304.77	9,104,994.00	125.9%
<b>TOTAL, EXPENDITURES</b>			162,801,498.95	172,186,505.79	5.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,386.37	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,386.37	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,386.37	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	21,874,175.68	19,014,862.00	-13.1%
3) Other State Revenue		8300-8599	146,612,227.00	143,315,110.00	-2.2%
4) Other Local Revenue		8600-8799	4,886,038.46	3,116,635.00	-36.2%
5) TOTAL, REVENUES			173,372,441.14	165,446,607.00	-4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		64,114,765.43	66,342,903.79	3.5%
2) Instruction - Related Services	2000-2999		62,986,930.67	71,438,268.00	13.4%
3) Pupil Services	3000-3999		5,182,932.54	5,848,234.00	12.8%
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		4,031,304.77	9,104,994.00	125.9%
8) Plant Services	8000-8999		24,389,961.50	19,452,106.00	-20.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,095,604.04	0.00	-100.0%
10) TOTAL, EXPENDITURES			162,801,498.95	172,186,505.79	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,570,942.19	(6,739,898.79)	-163.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,386.37	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			1,386.37	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,572,328.56	(6,739,898.79)	-163.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	59,090,277.85	21.4%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	59,090,277.85	21.8%
d) Other Restatements		9795	0.00	(11,911,538.76)	New
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			59,090,277.85	40,438,840.30	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	12,130.00	15,500.00	27.8%
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	50,126,933.43	30,023,034.30	-40.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,951,214.42	10,400,306.00	16.2%
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
6371	CalWORKs for ROCP or Adult Education	3,740,572.13	4,900,000.13
6391	Adult Education Program	35,946,776.10	5,718,034.44
7810	Other Restricted State	10,439,585.20	19,404,999.73
Total, Restricted Balance		50,126,933.43	30,023,034.30

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	12,371,862.00	17,105,106.00	38.3%
3) Other State Revenue		8300-8599	303,264,130.76	216,223,330.00	-28.7%
4) Other Local Revenue		8600-8799	1,924,891.00	160,488.00	-91.7%
5) TOTAL, REVENUES			317,560,883.76	233,488,924.00	-26.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	63,610,841.68	62,270,120.00	-2.1%
2) Classified Salaries		2000-2999	71,871,255.43	75,714,066.00	5.3%
3) Employee Benefits		3000-3999	79,633,635.64	79,962,697.00	0.4%
4) Books and Supplies		4000-4999	5,766,884.95	44,829,611.00	677.4%
5) Services and Other Operating Expenditures		5000-5999	5,169,685.77	4,748,392.00	-8.1%
6) Capital Outlay		6000-6999	1,222,173.70	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	105,799.96	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,096,457.67	15,870,244.00	123.6%
9) TOTAL, EXPENDITURES			234,476,734.80	283,395,130.00	20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			83,084,148.96	(49,906,206.00)	-160.1%
<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 FUND BALANCE (C + D4)</b>			83,084,148.96	(49,906,206.00)	-160.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	98,934,178.40	520.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	98,934,178.40	524.2%
d) Other Restatements		9795	0.00	(5,904,255.34)	New
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			98,934,178.40	43,123,717.06	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	17,498.53	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,968,094.00	44,367,624.93	-55.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(51,414.13)	(1,243,907.87)	2,319.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	120,679,620.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,631,178.96)		
b) in Banks		9120	1,000.12		
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	1,712,668.33		
4) Due from Grantor Government		9290	1,346,130.55		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	17,498.53		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			119,125,739.20		
<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	10,459,183.67		
2) Due to Grantor Governments		9590	866,559.57		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	8,865,817.56		
6) TOTAL, LIABILITIES			20,191,560.80		
<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)			98,934,178.40		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,371,862.00	17,105,106.00	38.3%
TOTAL, FEDERAL REVENUE			12,371,862.00	17,105,106.00	38.3%
<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	215,166,090.22	216,223,330.00	0.5%
All Other State Revenue	All Other	8590	88,098,040.54	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			303,264,130.76	216,223,330.00	-28.7%
<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	4,550,019.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,929,807.89)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	80,101.75	120,000.00	49.8%
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	224,577.96	40,488.00	-82.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,924,891.00	160,488.00	-91.7%
<b>TOTAL, REVENUES</b>			317,560,883.76	233,488,924.00	-26.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	47,020,854.24	46,897,099.00	-0.3%
Certificated Pupil Support Salaries		1200	282,969.21	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,772,877.77	15,352,527.00	3.9%
Other Certificated Salaries		1900	1,534,140.46	20,494.00	-98.7%
TOTAL, CERTIFICATED SALARIES			63,610,841.68	62,270,120.00	-2.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	55,124,130.11	58,328,818.00	5.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	10,137,393.81	9,992,952.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	182.13	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,568,263.52	7,392,296.00	12.5%
Other Classified Salaries		2900	41,285.86	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			71,871,255.43	75,714,066.00	5.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,239,387.74	11,894,257.00	5.8%
PERS		3201-3202	17,855,357.50	18,608,548.00	4.2%
OASDI/Medicare/Alternative		3301-3302	6,552,400.47	6,533,986.00	-0.3%
Health and Welfare Benefits		3401-3402	29,196,380.34	30,664,188.00	5.0%
Unemployment Insurance		3501-3502	58,308.43	70,896.00	21.6%
Workers' Compensation		3601-3602	3,295,521.32	1,899,251.00	-42.4%
OPEB, Allocated		3701-3702	59,455.35	9,167,805.00	15,319.6%
OPEB, Active Employees		3751-3752	11,376,824.49	1,123,766.00	-90.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,633,635.64	79,962,697.00	0.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	759.35	0.00	-100.0%
Materials and Supplies		4300	4,797,161.16	44,829,611.00	834.5%
Noncapitalized Equipment		4400	715,636.20	0.00	-100.0%
Food		4700	253,328.24	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,766,884.95	44,829,611.00	677.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	205,286.36	87,625.00	-57.3%
Dues and Memberships		5300	119,706.80	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,563,609.37	2,721,098.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	499,065.76	122,454.00	-75.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150.76	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	394,601.51	274,535.00	-30.4%
Communications		5900	1,387,265.21	1,542,680.00	11.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,169,685.77	4,748,392.00	-8.1%
<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	19,681.74	0.00	-100.0%
Equipment		6400	1,200,000.00	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	2,491.96	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,222,173.70	0.00	-100.0%
<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	1,667.67	0.00	-100.0%
Other Debt Service - Principal		7439	104,132.29	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			105,799.96	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,096,457.67	15,870,244.00	123.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,096,457.67	15,870,244.00	123.6%
TOTAL, EXPENDITURES			234,476,734.80	283,395,130.00	20.9%
<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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
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	12,371,862.00	17,105,106.00	38.3%
3) Other State Revenue		8300-8599	303,264,130.76	216,223,330.00	-28.7%
4) Other Local Revenue		8600-8799	1,924,891.00	160,488.00	-91.7%
5) TOTAL, REVENUES			317,560,883.76	233,488,924.00	-26.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		169,261,208.73	177,296,352.00	4.7%
2) Instruction - Related Services	2000-2999		33,295,531.62	67,161,207.00	101.7%
3) Pupil Services	3000-3999		2,694,016.57	0.00	-100.0%
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		7,096,457.67	15,870,244.00	123.6%
8) Plant Services	8000-8999		22,023,720.25	23,067,327.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	105,799.96	0.00	-100.0%
10) TOTAL, EXPENDITURES			234,476,734.80	283,395,130.00	20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			83,084,148.96	(49,906,206.00)	-160.1%
<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 FUND BALANCE (C + D4)</b>			83,084,148.96	(49,906,206.00)	-160.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	98,934,178.40	520.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	98,934,178.40	524.2%
d) Other Restatements		9795	0.00	(5,904,255.34)	New
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			98,934,178.40	43,123,717.06	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	17,498.53	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,968,094.00	44,367,624.93	-55.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(51,414.13)	(1,243,907.87)	2,319.4%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	0.00	9,635.33
5066	Early Education: ARP California State Preschool Program - Rate Supplements	9,701,367.65	.10
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,000,848.00	355,436.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,111,813.40	630,327.40
7810	Other Restricted State	87,154,064.95	43,372,226.10
Total, Restricted Balance		98,968,094.00	44,367,624.93

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	380,513,534.60	363,352,522.00	-4.5%
3) Other State Revenue		8300-8599	129,001,407.82	111,333,348.00	-13.7%
4) Other Local Revenue		8600-8799	5,784,795.29	4,745,210.00	-18.0%
5) TOTAL, REVENUES			515,299,737.71	479,431,080.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,972,065.10	154,925,539.00	1.3%
3) Employee Benefits		3000-3999	125,243,775.91	136,541,888.00	9.0%
4) Books and Supplies		4000-4999	172,251,941.57	188,007,026.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	2,550,696.40	4,770,867.00	87.0%
6) Capital Outlay		6000-6999	175,262.16	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	8,990,880.64	18,381,886.00	104.5%
9) TOTAL, EXPENDITURES			462,184,621.78	502,627,206.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,115,115.93	(23,196,126.00)	-143.7%
<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>			53,115,115.93	(23,196,126.00)	-143.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	239,255,296.83	28.5%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	239,255,296.83	28.5%
d) Other Restatements		9795	0.00	(21,035,249.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			239,255,296.83	195,023,921.79	-18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,365,283.31	11,689,821.00	-12.5%
Prepaid Items		9713	51,346.66	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,838,666.86	183,282,753.79	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	192,576,828.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,375,732.40)		
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	25,949.44		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,127,954.71		
4) Due from Grantor Government		9290	56,918,330.82		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,365,283.31		
7) Prepaid Expenditures		9330	51,346.66		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			257,689,961.46		
<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	15,171,510.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,263,153.73		
6) TOTAL, LIABILITIES			18,434,664.63		
<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)			239,255,296.83		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	362,326,949.56	340,920,449.00	-5.9%
Donated Food Commodities		8221	18,182,913.37	22,432,073.00	23.4%
All Other Federal Revenue		8290	3,671.67	0.00	-100.0%
TOTAL, FEDERAL REVENUE			380,513,534.60	363,352,522.00	-4.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	128,613,677.26	111,083,348.00	-13.6%
All Other State Revenue		8590	387,730.56	250,000.00	-35.5%
TOTAL, OTHER STATE REVENUE			129,001,407.82	111,333,348.00	-13.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,136,517.56	1,055,520.00	-7.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,137,919.61	3,689,690.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,512,572.56)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,930.68	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,784,795.29	4,745,210.00	-18.0%
TOTAL, REVENUES			515,299,737.71	479,431,080.00	-7.0%
<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	144,864,675.09	146,342,644.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	540,094.59	543,974.00	0.7%
Clerical, Technical and Office Salaries		2400	7,566,455.16	8,019,973.00	6.0%
Other Classified Salaries		2900	840.26	18,948.00	2,155.0%
TOTAL, CLASSIFIED SALARIES			152,972,065.10	154,925,539.00	1.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,390,418.13	41,903,872.00	9.2%
OASDI/Medicare/Alternative		3301-3302	11,650,802.03	11,854,775.00	1.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	51,836,531.91	61,191,834.00	18.0%
Unemployment Insurance		3501-3502	104,278.56	80,319.00	-23.0%
Workers' Compensation		3601-3602	3,767,529.55	2,132,435.00	-43.4%
OPEB, Allocated		3701-3702	77,430.64	17,167,917.00	22,072.0%
OPEB, Active Employees		3751-3752	19,416,785.09	2,210,736.00	-88.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,243,775.91	136,541,888.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,563,157.99	7,437,912.00	33.7%
Noncapitalized Equipment		4400	342,615.54	4,202,571.00	1,126.6%
Food		4700	166,346,168.04	176,366,543.00	6.0%
TOTAL, BOOKS AND SUPPLIES			172,251,941.57	188,007,026.00	9.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	263,949.18	325,035.00	23.1%
Dues and Memberships		5300	19,000.00	22,733.00	19.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	430,981.29	429,538.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,322.76	1,161,807.00	4,881.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,756,857.44	2,735,862.00	55.7%
Communications		5900	56,585.73	95,892.00	69.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,550,696.40	4,770,867.00	87.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	175,262.16	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,262.16	0.00	-100.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	8,990,880.64	18,381,886.00	104.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,990,880.64	18,381,886.00	104.5%
TOTAL, EXPENDITURES			462,184,621.78	502,627,206.00	8.8%
<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%
(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%

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	380,513,534.60	363,352,522.00	-4.5%
3) Other State Revenue		8300-8599	129,001,407.82	111,333,348.00	-13.7%
4) Other Local Revenue		8600-8799	5,784,795.29	4,745,210.00	-18.0%
5) TOTAL, REVENUES			515,299,737.71	479,431,080.00	-7.0%
<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		443,706,954.84	480,382,326.00	8.3%
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		8,990,880.64	18,381,886.00	104.5%
8) Plant Services	8000-8999		9,486,786.30	3,862,994.00	-59.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			462,184,621.78	502,627,206.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			53,115,115.93	(23,196,126.00)	-143.7%
<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>			53,115,115.93	(23,196,126.00)	-143.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	239,255,296.83	28.5%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	239,255,296.83	28.5%
d) Other Restatements		9795	0.00	(21,035,249.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			239,255,296.83	195,023,921.79	-18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,365,283.31	11,689,821.00	-12.5%
Prepaid Items		9713	51,346.66	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,838,666.86	183,282,753.79	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	197,044,682.56	164,767,528.34
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	23,159,119.68	9,626,239.37
5330	Child Nutrition: Summer Food Service Program Operations	4,454,850.87	8,888,986.08
7029	Child Nutrition: Food Service Staff Training Funds	1,180,013.75	0.00
Total, Restricted Balance		225,838,666.86	183,282,753.79

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	84,927,207.53	43,570,846.00	-48.7%
5) TOTAL, REVENUES			84,927,207.53	43,570,846.00	-48.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,358,642.76	162,333,675.00	204.2%
3) Employee Benefits		3000-3999	30,769,334.14	82,710,465.00	168.8%
4) Books and Supplies		4000-4999	4,595,576.48	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,023,278.34	939,293.00	-97.0%
6) Capital Outlay		6000-6999	901,288,854.35	1,089,352,943.00	20.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,763.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,021,038,449.83	1,335,336,376.00	30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(936,111,242.30)	(1,291,765,530.00)	38.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,925,012.87	0.00	-100.0%
b) Transfers Out		7600-7629	2,211,978.07	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			958,713,034.80	1,000,000,000.00	4.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,601,792.50	(291,765,530.00)	-1,390.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,267,580,463.17	-3.0%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,267,580,463.17	1.8%
d) Other Restatements		9795	0.00	24,867,851.83	New
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,267,580,463.17	1,000,682,785.00	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,361.00	500,000.00	-0.1%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	18,835,134.57	182,785.00	-99.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,241,083,576.01	1,000,000,000.00	-19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,161,391.59	0.00	-100.0%
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	1,451,490,261.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,592,077.01)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,361.00		
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	17,134,950.87		
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	18,835,134.57		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	70,043.42		
10) TOTAL, ASSETS			1,432,438,674.03		
<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	164,788,167.44		
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			164,788,167.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	70,043.42		
2) TOTAL, DEFERRED INFLOWS			70,043.42		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,267,580,463.17		
<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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	949,864.34	950,000.00	0.0%
Interest		8660	65,494,314.58	42,620,846.00	-34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,840,255.15	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,642,773.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,927,207.53	43,570,846.00	-48.7%
TOTAL, REVENUES			84,927,207.53	43,570,846.00	-48.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,503,490.51	78,265,332.00	1,637.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	9,741,143.27	15,282,127.00	56.9%
Clerical, Technical and Office Salaries		2400	39,114,008.98	68,786,216.00	75.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,358,642.76	162,333,675.00	204.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	70,171.03	0.00	-100.0%
PERS		3201-3202	13,849,345.65	44,002,757.00	217.7%
OASDI/Medicare/Alternative		3301-3302	3,968,149.88	12,415,467.00	212.9%
Health and Welfare Benefits		3401-3402	4,402,956.37	19,988,574.00	354.0%
Unemployment Insurance		3501-3502	37,332.70	82,392.00	120.7%
Workers' Compensation		3601-3602	1,301,541.36	2,234,403.00	71.7%
OPEB, Allocated		3701-3702	13,104.56	3,329,021.00	25,303.5%
OPEB, Active Employees		3751-3752	7,126,732.59	657,851.00	-90.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,769,334.14	82,710,465.00	168.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,072,400.41	0.00	-100.0%
Noncapitalized Equipment		4400	523,176.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,595,576.48	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	135,024.71	0.00	-100.0%
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	197,404.87	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,591,174.37	939,293.00	-96.9%
Communications		5900	99,674.39	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,023,278.34	939,293.00	-97.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	11,865.37	0.00	-100.0%
Land Improvements		6170	11,689,154.90	0.00	-100.0%
Buildings and Improvements of Buildings		6200	802,395,136.66	1,089,352,943.00	35.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	87,127,507.45	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	65,189.97	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			901,288,854.35	1,089,352,943.00	20.9%
<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	4.77	0.00	-100.0%
Other Debt Service - Principal		7439	2,758.99	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,763.76	0.00	-100.0%
TOTAL, EXPENDITURES			1,021,038,449.83	1,335,336,376.00	30.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	110,925,012.87	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,925,012.87	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	825.13	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	2,211,152.94	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,211,978.07	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	850,000,000.00	1,000,000,000.00	17.6%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			850,000,000.00	1,000,000,000.00	17.6%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			958,713,034.80	1,000,000,000.00	4.3%

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	84,927,207.53	43,570,846.00	-48.7%
5) TOTAL, REVENUES			84,927,207.53	43,570,846.00	-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		1,017,512,367.06	1,335,336,376.00	31.2%
9) Other Outgo	9000-9999	Except 7600-7699	3,526,082.77	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,021,038,449.83	1,335,336,376.00	30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(936,111,242.30)	(1,291,765,530.00)	38.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,925,012.87	0.00	-100.0%
b) Transfers Out		7600-7629	2,211,978.07	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			958,713,034.80	1,000,000,000.00	4.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,601,792.50	(291,765,530.00)	-1,390.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,267,580,463.17	-3.0%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,267,580,463.17	1.8%
d) Other Restatements		9795	0.00	24,867,851.83	New
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,267,580,463.17	1,000,682,785.00	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,361.00	500,000.00	-0.1%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	18,835,134.57	182,785.00	-99.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,241,083,576.01	1,000,000,000.00	-19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,161,391.59	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,241,083,576.01	1,000,000,000.00
Total, Restricted Balance		1,241,083,576.01	1,000,000,000.00

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	86,061,667.00	87,353,265.00	1.5%
5) TOTAL, REVENUES			86,061,667.00	87,353,265.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	769,707.19	780,148.00	1.4%
3) Employee Benefits		3000-3999	420,081.61	345,135.00	-17.8%
4) Books and Supplies		4000-4999	38,612.87	77,758.00	101.4%
5) Services and Other Operating Expenditures		5000-5999	2,585,523.82	31,492,716.00	1,118.0%
6) Capital Outlay		6000-6999	82,885,234.32	81,905,714.00	-1.2%
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			86,699,159.81	114,601,471.00	32.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(637,492.81)	(27,248,206.00)	4,174.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,648,536.77	0.00	-100.0%
b) Transfers Out		7600-7629	837.25	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			1,647,699.52	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010,206.71	(27,248,206.00)	-2,797.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	40,713,818.70	1.8%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	40,713,818.70	2.5%
d) Other Restatements		9795	0.00	(13,465,612.70)	New
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			40,713,818.70	0.00	-100.0%
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	40,713,818.70	0.00	-100.0%
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					
a) in County Treasury		9110	44,138,194.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,690,492.85)		
b) in Banks		9120	171.63		
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	6,436,651.93		
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			48,884,525.20		
<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	8,170,706.50		
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			8,170,706.50		
<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)			40,713,818.70		
<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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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%
Interest		8660	1,843,379.95	941,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,089.71	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	84,160,197.34	86,412,265.00	2.7%
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			86,061,667.00	87,353,265.00	1.5%
TOTAL, REVENUES			86,061,667.00	87,353,265.00	1.5%
<b>CERTIFICATED SALARIES</b>					
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	143,038.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	137,415.88	166,908.00	21.5%
Clerical, Technical and Office Salaries		2400	489,252.50	607,125.00	24.1%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			769,707.19	780,148.00	1.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	201,886.62	209,383.00	3.7%
OASDI/Medicare/Alternative		3301-3302	58,414.62	59,549.00	1.9%
Health and Welfare Benefits		3401-3402	93,685.54	45,737.00	-51.2%
Unemployment Insurance		3501-3502	298.54	398.00	33.3%
Workers' Compensation		3601-3602	18,701.82	10,738.00	-42.6%
OPEB, Allocated		3701-3702	3,417.92	17,545.00	413.3%
OPEB, Active Employees		3751-3752	43,676.55	1,785.00	-95.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			420,081.61	345,135.00	-17.8%
<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	38,612.87	77,758.00	101.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,612.87	77,758.00	101.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,515.14	1,300.00	-63.0%
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	252,690.00	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	2,581,552.56	31,238,326.00	1,110.1%
Communications		5900	456.12	400.00	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,585,523.82	31,492,716.00	1,118.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	4,552.50	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,880,681.82	81,894,070.00	-1.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,885,234.32	81,905,714.00	-1.2%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			86,699,159.81	114,601,471.00	32.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,648,536.77	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,648,536.77	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	837.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			837.25	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,647,699.52	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,061,667.00	87,353,265.00	1.5%
5) TOTAL, REVENUES			86,061,667.00	87,353,265.00	1.5%
<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		1,773,482.04	2,616,067.00	47.5%
8) Plant Services	8000-8999		84,925,677.77	111,985,404.00	31.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,699,159.81	114,601,471.00	32.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(637,492.81)	(27,248,206.00)	4,174.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,648,536.77	0.00	-100.0%
b) Transfers Out		7600-7629	837.25	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			1,647,699.52	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010,206.71	(27,248,206.00)	-2,797.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	40,713,818.70	1.8%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	40,713,818.70	2.5%
d) Other Restatements		9795	0.00	(13,465,612.70)	New
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			40,713,818.70	0.00	-100.0%
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	40,713,818.70	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	40,713,818.70	0.00
Total, Restricted Balance		40,713,818.70	0.00

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	86,889,885.00	91,288,884.00	5.1%
4) Other Local Revenue		8600-8799	6,319,446.88	6,911,000.00	9.4%
5) TOTAL, REVENUES			93,209,331.88	98,199,884.00	5.4%
<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	3,023.15	0.00	-100.0%
6) Capital Outlay		6000-6999	37,654,381.88	128,801,409.00	242.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,657,405.03	128,801,409.00	242.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,551,926.85	(30,601,525.00)	-155.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	825.13	0.00	-100.0%
b) Transfers Out		7600-7629	105,556,181.48	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			(105,555,356.35)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,003,429.50)	(30,601,525.00)	-38.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	38,003,402.09	-56.8%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	38,003,402.09	-56.8%
d) Other Restatements		9795	0.00	(7,401,877.09)	New
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			38,003,402.09	0.00	-100.0%
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	38,003,402.09	0.00	-100.0%
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					
a) in County Treasury		9110	6,160,221.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(235,936.50)		
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	32,616,137.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,540,422.89		
<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	537,020.80		
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			537,020.80		
<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)			38,003,402.09		
<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>					
School Facilities Apportionments		8545	82,430,757.00	91,288,884.00	10.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	4,459,128.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			86,889,885.00	91,288,884.00	5.1%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,126,984.14	6,911,000.00	224.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,192,462.74	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			6,319,446.88	6,911,000.00	9.4%
TOTAL, REVENUES			93,209,331.88	98,199,884.00	5.4%
<b>CLASSIFIED SALARIES</b>					
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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,023.15	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,023.15	0.00	-100.0%
<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	37,654,381.88	128,801,409.00	242.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,654,381.88	128,801,409.00	242.1%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,657,405.03	128,801,409.00	242.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	825.13	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			825.13	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	105,556,181.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,556,181.48	0.00	-100.0%
<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%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(105,555,356.35)	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	86,889,885.00	91,288,884.00	5.1%
4) Other Local Revenue		8600-8799	6,319,446.88	6,911,000.00	9.4%
5) TOTAL, REVENUES			93,209,331.88	98,199,884.00	5.4%
<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		37,657,405.03	128,801,409.00	242.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,657,405.03	128,801,409.00	242.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			55,551,926.85	(30,601,525.00)	-155.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	825.13	0.00	-100.0%
b) Transfers Out		7600-7629	105,556,181.48	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			(105,555,356.35)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,003,429.50)	(30,601,525.00)	-38.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	38,003,402.09	-56.8%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	38,003,402.09	-56.8%
d) Other Restatements		9795	0.00	(7,401,877.09)	New
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			38,003,402.09	0.00	-100.0%
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	38,003,402.09	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	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
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	4,288,343.40	0.00
7710	State School Facilities Projects	33,715,058.69	0.00
Total, Restricted Balance		38,003,402.09	0.00

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	736,919.96	0.00	-100.0%
3) Other State Revenue		8300-8599	2,135,028.41	0.00	-100.0%
4) Other Local Revenue		8600-8799	110,085,398.20	89,873,071.00	-18.4%
5) TOTAL, REVENUES			112,957,346.57	89,873,071.00	-20.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,308,286.34	5,766,739.00	149.8%
3) Employee Benefits		3000-3999	1,251,748.84	2,924,044.00	133.6%
4) Books and Supplies		4000-4999	17,376.97	186,468.00	973.1%
5) Services and Other Operating Expenditures		5000-5999	742,259.33	27,649,930.00	3,625.1%
6) Capital Outlay		6000-6999	45,133,070.69	646,892,201.00	1,333.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,452,742.17	683,419,382.00	1,282.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,504,604.40	(593,546,311.00)	-1,034.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,403.94	0.00	-100.0%
b) Transfers Out		7600-7629	37,129,046.43	30,000,000.00	-19.2%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,497.85	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			388,366,855.36	(30,000,000.00)	-107.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			451,871,459.76	(623,546,311.00)	-238.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	632,814,587.73	249.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	632,814,587.73	249.7%
d) Other Restatements		9795	0.00	(9,069,784.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			632,814,587.73	198,492.00	-100.0%
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	632,083,936.93	0.00	-100.0%
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	730,650.80	198,492.00	-72.8%
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	219,219,288.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,387,992.38)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	422,641,786.08		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,876,573.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,083,801.41		
10) TOTAL, ASSETS			638,433,457.23		
<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	3,535,068.09		
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			3,535,068.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	2,083,801.41		
2) TOTAL, DEFERRED INFLOWS			2,083,801.41		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			632,814,587.73		
<b>FEDERAL REVENUE</b>					
FEMA		8281	736,919.96	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			736,919.96	0.00	-100.0%
<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	2,135,028.41	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,135,028.41	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	60,652,725.85	58,595,000.00	-3.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,838.63	0.00	-100.0%
Interest		8660	23,246,044.76	20,981,000.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	714,182.08	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	25,469,606.88	10,297,071.00	-59.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,085,398.20	89,873,071.00	-18.4%
TOTAL, REVENUES			112,957,346.57	89,873,071.00	-20.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	190,691.84	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	545,460.68	1,162,284.00	113.1%
Clerical, Technical and Office Salaries		2400	1,572,133.82	4,604,455.00	192.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,308,286.34	5,766,739.00	149.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	608,098.15	1,559,918.00	156.5%
OASDI/Medicare/Alternative		3301-3302	175,380.34	441,204.00	151.6%
Health and Welfare Benefits		3401-3402	321,571.04	616,400.00	91.7%
Unemployment Insurance		3501-3502	35.36	2,908.00	8,124.0%
Workers' Compensation		3601-3602	55,697.58	99,264.00	78.2%
OPEB, Allocated		3701-3702	53,782.27	180,900.00	236.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	37,184.10	23,450.00	-36.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,251,748.84	2,924,044.00	133.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,376.97	186,468.00	973.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,376.97	186,468.00	973.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,413.33	0.00	-100.0%
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	83,787.28	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	654,058.72	27,649,930.00	4,127.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,259.33	27,649,930.00	3,625.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	129.53	0.00	-100.0%
Land Improvements		6170	314,465.94	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,093,035.04	646,892,201.00	2,585.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,725,440.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,133,070.69	646,892,201.00	1,333.3%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,452,742.17	683,419,382.00	1,282.0%
<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	4,403.94	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,403.94	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,129,046.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,129,046.43	30,000,000.00	-19.2%
<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	384,260,000.00	0.00	-100.0%
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	41,231,497.85	0.00	-100.0%
(c) TOTAL, SOURCES			425,491,497.85	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			388,366,855.36	(30,000,000.00)	-107.7%

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	736,919.96	0.00	-100.0%
3) Other State Revenue		8300-8599	2,135,028.41	0.00	-100.0%
4) Other Local Revenue		8600-8799	110,085,398.20	89,873,071.00	-18.4%
5) TOTAL, REVENUES			112,957,346.57	89,873,071.00	-20.4%
<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		49,452,742.17	683,419,382.00	1,282.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,452,742.17	683,419,382.00	1,282.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			63,504,604.40	(593,546,311.00)	-1,034.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,403.94	0.00	-100.0%
b) Transfers Out		7600-7629	37,129,046.43	30,000,000.00	-19.2%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,497.85	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			388,366,855.36	(30,000,000.00)	-107.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			451,871,459.76	(623,546,311.00)	-238.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	632,814,587.73	249.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	632,814,587.73	249.7%
d) Other Restatements		9795	0.00	(9,069,784.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			632,814,587.73	198,492.00	-100.0%
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	632,083,936.93	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	730,650.80	198,492.00	-72.8%
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
5650	FEMA Public Assistance Funds	600,582.78	0.00
7710	State School Facilities Projects	12,192,168.59	0.00
7810	Other Restricted State	1,867,182.30	0.00
9010	Other Restricted Local	617,424,003.26	0.00
Total, Restricted Balance		632,083,936.93	0.00

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	69,548,529.00	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,127,014.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,225,337,198.84	1,113,665,428.00	-9.1%
5) TOTAL, REVENUES			1,298,012,741.84	1,183,213,957.00	-8.8%
<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	1,162,095,746.00	1,198,645,061.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,162,095,746.00	1,198,645,061.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			135,916,995.84	(15,431,104.00)	-111.4%
<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	(18,263,949.90)	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			(18,263,949.90)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,653,045.94	(15,431,104.00)	-113.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,422,814,782.35	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,422,814,782.35	9.0%
d) Other Restatements		9795	0.00	(181,169,651.99)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,422,814,782.35	1,226,214,026.36	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,422,814,782.35	1,226,214,026.36	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,087,950,094.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41,668,488.62)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	378,225,000.00		
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	111,497,588.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,536,004,194.04		
<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	113,189,411.69		
2) TOTAL, DEFERRED INFLOWS			113,189,411.69		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,422,814,782.35		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	69,548,529.00	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,529.00	69,548,529.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,127,014.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,127,014.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,082,212,796.00	1,036,247,683.00	-4.2%
Unsecured Roll		8612	39,995,139.00	31,783,552.00	-20.5%
Prior Years' Taxes		8613	26,845,900.00	24,863,456.00	-7.4%
Supplemental Taxes		8614	27,602,977.00	16,017,942.00	-42.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,449,348.00	0.00	-100.0%
Interest		8660	34,647,285.00	4,752,795.00	-86.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,456,254.94	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	127,498.90	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,225,337,198.84	1,113,665,428.00	-9.1%
TOTAL, REVENUES			1,298,012,741.84	1,183,213,957.00	-8.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	637,930,000.00	473,800,001.00	-25.7%
Bond Interest and Other Service Charges		7434	524,165,746.00	724,845,060.00	38.3%
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)			1,162,095,746.00	1,198,645,061.00	3.1%
TOTAL, EXPENDITURES			1,162,095,746.00	1,198,645,061.00	3.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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	(18,263,949.90)	0.00	-100.0%
(c) TOTAL, SOURCES			(18,263,949.90)	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)			(18,263,949.90)	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	69,548,529.00	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,127,014.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,225,337,198.84	1,113,665,428.00	-9.1%
5) TOTAL, REVENUES			1,298,012,741.84	1,183,213,957.00	-8.8%
<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	1,162,095,746.00	1,198,645,061.00	3.1%
10) TOTAL, EXPENDITURES			1,162,095,746.00	1,198,645,061.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			135,916,995.84	(15,431,104.00)	-111.4%
<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	(18,263,949.90)	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			(18,263,949.90)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,653,045.94	(15,431,104.00)	-113.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,422,814,782.35	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,422,814,782.35	9.0%
d) Other Restatements		9795	0.00	(181,169,651.99)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,422,814,782.35	1,226,214,026.36	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,422,814,782.35	1,226,214,026.36	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,422,814,782.35	1,226,214,026.36
Total, Restricted Balance		1,422,814,782.35	1,226,214,026.36

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	17,827.76	0.00	-100.0%
5) TOTAL, REVENUES			17,827.76	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	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>			17,827.76	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>			17,827.76	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	433,847.55	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	433,847.55	4.3%
d) Other Restatements		9795	0.00	(5,148.53)	New
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			433,847.55	428,699.02	-1.2%
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	433,847.55	428,699.02	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	446,355.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,385.58)		
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	4,877.75		
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			433,847.55		
<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	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)			433,847.55		
<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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	17,827.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,827.76	0.00	-100.0%
TOTAL, REVENUES			17,827.76	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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					
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%
(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%
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	17,827.76	0.00	-100.0%
5) TOTAL, REVENUES			17,827.76	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		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>			17,827.76	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>			17,827.76	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	433,847.55	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	433,847.55	4.3%
d) Other Restatements		9795	0.00	(5,148.53)	New
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			433,847.55	428,699.02	-1.2%
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	433,847.55	428,699.02	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	433,847.55	428,699.02
Total, Restricted Balance		433,847.55	428,699.02

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	259,630.77	531.00	-99.8%
5) TOTAL, REVENUES			259,630.77	531.00	-99.8%
<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	25,033,602.53	50,193,664.00	100.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,033,602.53	50,193,664.00	100.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,773,971.76)	(50,193,133.00)	102.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,602.53	50,170,664.00	100.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	201,387.97	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,214.56	50,170,664.00	102.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,242.80	(22,469.00)	-146.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	68,173.11	242.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	68,173.11	242.1%
d) Other Restatements		9795	0.00	(45,173.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			68,173.11	531.00	-99.2%
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	68,173.11	531.00	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	39,619.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,517.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	29,007.78		
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	1,063.73		
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			68,173.11		
<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)			68,173.11		
<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	261,148.18	531.00	-99.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,517.41)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,630.77	531.00	-99.8%
TOTAL, REVENUES			259,630.77	531.00	-99.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	14,493,602.53	21,630,664.00	49.2%
Other Debt Service - Principal		7439	10,540,000.00	28,563,000.00	171.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,033,602.53	50,193,664.00	100.5%
TOTAL, EXPENDITURES			25,033,602.53	50,193,664.00	100.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	25,023,602.53	50,170,664.00	100.5%
(a) TOTAL, INTERFUND TRANSFERS IN			25,023,602.53	50,170,664.00	100.5%
<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	201,387.97	0.00	-100.0%
(d) TOTAL, USES			201,387.97	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,822,214.56	50,170,664.00	102.1%

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	259,630.77	531.00	-99.8%
5) TOTAL, REVENUES			259,630.77	531.00	-99.8%
<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	25,033,602.53	50,193,664.00	100.5%
10) TOTAL, EXPENDITURES			25,033,602.53	50,193,664.00	100.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(24,773,971.76)	(50,193,133.00)	102.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,602.53	50,170,664.00	100.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	201,387.97	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,214.56	50,170,664.00	102.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,242.80	(22,469.00)	-146.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	68,173.11	242.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	68,173.11	242.1%
d) Other Restatements		9795	0.00	(45,173.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			68,173.11	531.00	-99.2%
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	68,173.11	531.00	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	68,173.11	531.00
Total, Restricted Balance		68,173.11	531.00

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	1,564,398,544.73	1,650,783,571.00	5.5%
5) TOTAL, REVENUES			1,564,398,544.73	1,650,783,571.00	5.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,062,493.08	9,524,947.00	18.1%
3) Employee Benefits		3000-3999	4,201,694.57	5,061,933.00	20.5%
4) Books and Supplies		4000-4999	316,627.33	741,361.00	134.1%
5) Services and Other Operating Expenses		5000-5999	1,835,639,107.00	1,524,613,360.00	-16.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,848,219,921.98	1,539,941,601.00	-16.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(283,821,377.25)	110,841,970.00	-139.1%
<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>			(283,821,377.25)	110,841,970.00	-139.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	82,787,764.70	-77.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	82,787,764.70	-77.4%
d) Other Restatements		9795	0.00	238,037,303.09	New
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			82,787,764.70	431,667,037.79	421.4%
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	82,787,764.70	431,667,037.79	421.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,097,505,276.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,034,452.09)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	73,187,325.42		
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	13,910,698.01		
8) Other Current Assets		9340	6,164,725.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,151,733,572.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	7,909,978.65		
2) TOTAL, DEFERRED OUTFLOWS			7,909,978.65		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	33,106,161.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,000,000.00		
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	12,108,286.17		
c) Total/Net OPEB Liability		9664	10,836,050.83		
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	984,413,655.00		
7) TOTAL, LIABILITIES			1,070,464,153.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	6,391,633.75		
2) TOTAL, DEFERRED INFLOWS			6,391,633.75		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			82,787,764.70		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	39,964,089.38	37,880,737.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,519,225.40	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,506,965,563.60	1,612,902,834.00	7.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,949,666.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,564,398,544.73	1,650,783,571.00	5.5%
TOTAL, REVENUES			1,564,398,544.73	1,650,783,571.00	5.5%
<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	1,369.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,948,418.28	3,707,993.00	25.8%
Clerical, Technical and Office Salaries		2400	5,111,209.89	5,796,732.00	13.4%
Other Classified Salaries		2900	1,495.12	20,222.00	1,252.5%
TOTAL, CLASSIFIED SALARIES			8,062,493.08	9,524,947.00	18.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	48,017.11	0.00	-100.0%
PERS		3201-3202	1,931,650.16	2,571,072.00	33.1%
OASDI/Medicare/Alternative		3301-3302	576,316.98	728,274.00	26.4%
Health and Welfare Benefits		3401-3402	1,108,977.11	1,201,890.00	8.4%
Unemployment Insurance		3501-3502	3,314.84	4,808.00	45.0%
Workers' Compensation		3601-3602	226,876.88	131,104.00	-42.2%
OPEB, Allocated		3701-3702	1,677.56	380,151.00	22,560.9%
OPEB, Active Employees		3751-3752	304,863.93	44,634.00	-85.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,201,694.57	5,061,933.00	20.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	307,511.61	739,861.00	140.6%
Noncapitalized Equipment		4400	9,115.72	1,500.00	-83.5%
TOTAL, BOOKS AND SUPPLIES			316,627.33	741,361.00	134.1%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,995.44	8,214.00	37.0%
Dues and Memberships		5300	5,327.00	2,150.00	-59.6%
Insurance		5400-5450	15,248,268.23	14,820,000.00	-2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,745.55	5,500.00	46.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,820,018,434.95	1,509,374,440.00	-17.1%
Communications		5900	357,335.83	403,056.00	12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,835,639,107.00	1,524,613,360.00	-16.9%
<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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,848,219,921.98	1,539,941,601.00	-16.7%
<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%
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	1,564,398,544.73	1,650,783,571.00	5.5%
5) TOTAL, REVENUES			1,564,398,544.73	1,650,783,571.00	5.5%
<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		1,848,219,921.98	1,539,941,601.00	-16.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,848,219,921.98	1,539,941,601.00	-16.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(283,821,377.25)	110,841,970.00	-139.1%
<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>			(283,821,377.25)	110,841,970.00	-139.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	82,787,764.70	-77.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	82,787,764.70	-77.4%
d) Other Restatements		9795	0.00	238,037,303.09	New
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			82,787,764.70	431,667,037.79	421.4%
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	82,787,764.70	431,667,037.79	421.4%



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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	320,131,264.99	40,000,000.00	-87.5%
5) TOTAL, REVENUES			320,131,264.99	40,000,000.00	-87.5%
<b>B. EXPENSES</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 Expenses		5000-5999	558,164.97	490,873.00	-12.1%
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			558,164.97	490,873.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			319,573,100.02	39,509,127.00	-87.6%
<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>			319,573,100.02	39,509,127.00	-87.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	819,462,740.53	63.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	819,462,740.53	63.9%
d) Other Restatements		9795	0.00	(6,378,718.02)	New
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			819,462,740.53	852,593,149.51	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	819,462,740.53	852,593,150.00	4.0%
c) Unrestricted Net Position		9790	0.00	(.49)	New
<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	819,462,740.53		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			819,462,740.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			819,462,740.53		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	75,831,264.99	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	244,300,000.00	40,000,000.00	-83.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			320,131,264.99	40,000,000.00	-87.5%
TOTAL, REVENUES			320,131,264.99	40,000,000.00	-87.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	558,164.97	490,873.00	-12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			558,164.97	490,873.00	-12.1%
TOTAL, EXPENSES			558,164.97	490,873.00	-12.1%
<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>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	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%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	320,131,264.99	40,000,000.00	-87.5%
5) TOTAL, REVENUES			320,131,264.99	40,000,000.00	-87.5%
<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		558,164.97	490,873.00	-12.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			558,164.97	490,873.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			319,573,100.02	39,509,127.00	-87.6%
<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>			319,573,100.02	39,509,127.00	-87.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	819,462,740.53	63.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	819,462,740.53	63.9%
d) Other Restatements		9795	0.00	(6,378,718.02)	New
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			819,462,740.53	852,593,149.51	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	819,462,740.53	852,593,150.00	4.0%
c) Unrestricted Net Position		9790	0.00	(.49)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	819,462,740.53	852,593,150.00
Total, Restricted Net Position		819,462,740.53	852,593,150.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	345,139.42	345,338.43	374,985.02	337,421.50	337,594.44	350,752.06
<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>	345,139.42	345,338.43	374,985.02	337,421.50	337,594.44	350,752.06
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	55.96	55.27	55.96	55.96	55.96	55.96
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	307.98	308.21	307.98	307.98	307.98	307.98
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>	363.94	363.48	363.94	363.94	363.94	363.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	345,503.36	345,701.91	375,348.96	337,785.44	337,958.38	351,116.00
<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>	35,720.18	35,586.68	35,720.18	35,231.96	35,185.61	35,231.96
<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>	35,720.18	35,586.68	35,720.18	35,231.96	35,185.61	35,231.96
<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>						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	35,720.18	35,586.68	35,720.18	35,231.96	35,185.61	35,231.96



	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	3,101,517,495.02		3,101,517,495.02	16,547.40	24,426.05	3,101,509,616.37
Work in Progress	2,749,097,293.59	28,629,461.57	2,777,726,755.16	1,116,234,496.73	555,714,616.26	3,338,246,635.63
Total capital assets not being depreciated	5,850,614,788.61	28,629,461.57	5,879,244,250.18	1,116,251,044.13	555,739,042.31	6,439,756,252.00
Capital assets being depreciated:						
Land Improvements	896,848,832.31		896,848,832.31	41,108,447.07	97,789.67	937,859,489.71
Buildings	17,658,662,713.35	32,426,619.00	17,691,089,332.35	497,751,094.55		18,188,840,426.90
Equipment	2,633,745,196.43	2,877,842.03	2,636,623,038.46	53,060,434.85	7,645,965.29	2,682,037,508.02
Total capital assets being depreciated	21,189,256,742.09	35,304,461.03	21,224,561,203.12	591,919,976.47	7,743,754.96	21,808,737,424.63
Accumulated Depreciation for:						
Land Improvements	(573,686,141.46)		(573,686,141.46)	(30,998,007.70)		(604,684,149.16)
Buildings	(8,592,538,538.51)	(395,134.43)	(8,592,933,672.94)	(511,464,340.82)		(9,104,398,013.76)
Equipment	(2,269,875,819.70)	312,838.30	(2,269,562,981.40)	(84,465,374.72)		(2,354,028,356.12)
Total accumulated depreciation	(11,436,100,499.67)	(82,296.13)	(11,436,182,795.80)	(626,927,723.24)	0.00	(12,063,110,519.04)
Total capital assets being depreciated, net excluding lease and subscription assets	9,753,156,242.42	35,222,164.90	9,788,378,407.32	(35,007,746.77)	7,743,754.96	9,745,626,905.59
Lease Assets	65,531,947.53		65,531,947.53	18,160.74		65,550,108.27
Accumulated amortization for lease assets	(10,561,641.31)		(10,561,641.31)	(4,814,586.88)		(15,376,228.19)
Total lease assets, net	54,970,306.22	0.00	54,970,306.22	(4,796,426.14)	0.00	50,173,880.08
Subscription Assets	55,310,939.09	(54,773.18)	55,256,165.91	42,248,791.51	468,923.66	97,036,033.76
Accumulated amortization for subscription assets	(19,878,975.27)	(18,383.07)	(19,897,358.34)	(25,456,315.55)		(45,353,673.89)
Total subscription assets, net	35,431,963.82	(73,156.25)	35,358,807.57	16,792,475.96	468,923.66	51,682,359.87
Governmental activity capital assets, net	15,694,173,301.07	63,778,470.22	15,757,951,771.29	1,093,239,347.18	563,951,720.93	16,287,239,397.54
<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  
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	3,877,707,122.38	301	4,316,351.62	303	3,873,390,770.76	305	54,187,654.68		307	3,819,203,116.08	309
2000 - Classified Salaries	1,516,302,135.13	311	21,279,364.02	313	1,495,022,771.11	315	149,247,894.92		317	1,345,774,876.19	319
3000 - Employee Benefits	2,919,827,067.49	321	10,905,673.78	323	2,908,921,393.71	325	106,852,747.20		327	2,802,068,646.51	329
4000 - Books, Supplies Equip Replace. (6500)	597,205,814.37	331	11,280,414.54	333	585,925,399.83	335	61,967,641.17		337	523,957,758.66	339
5000 - Services . . . & 7300 - Indirect Costs	1,474,249,171.99	341	24,357,567.51	343	1,449,891,604.48	345	303,590,849.14		347	1,146,300,755.34	349
TOTAL					10,313,151,939.89	365	TOTAL			9,637,305,152.78	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	2,571,593,814.23	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	350,753,877.54	380
3. STRS. ....	3101 & 3102	676,638,782.96	382
4. PERS. ....	3201 & 3202	95,081,819.54	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	69,692,418.33	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	469,107,096.99	385
7. Unemployment Insurance. ....	3501 & 3502	481,357.41	390
8. Workers' Compensation Insurance. ....	3601 & 3602	71,737,321.24	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	235,906,555.75	
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		4,540,993,043.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		103,254.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		463,077.85	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....			396
14. TOTAL SALARIES AND BENEFITS. ....		4,540,426,711.51	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. ....		47.11%	
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) . . . . .		
2. Percentage spent by this district (Part II, Line 15) . . . . .		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .		
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		

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	11,448,075,254.15		11,448,075,254.15	4,238,533,901.15	3,966,508,676.20	11,720,100,479.10	802,374,399.10
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	101,108,714.50		101,108,714.50	425,491,497.85	15,122,091.45	511,478,120.90	33,712,257.55
Leases Payable	56,158,610.54	(340,794.32)	55,817,816.22	18,160.74	4,442,512.79	51,393,464.17	4,377,306.73
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	633,493,345.47	48,000,099.46	681,493,444.93	845,928,691.75	518,831,592.32	1,008,590,544.36	254,665,982.84
Net Pension Liability	6,730,406,821.06		6,730,406,821.06	3,193,139,506.87	2,980,714,834.04	6,942,831,493.89	
Total/Net OPEB Liability	8,482,270,774.00		8,482,270,774.00	1,010,057,838.00	501,097,639.00	8,991,230,973.00	
Compensated Absences Payable	90,973,513.44	(41,044.70)	90,932,468.74	129,969,471.46	111,947,571.46	108,954,368.74	832,657.44
Subscription Liability	32,296,034.76		32,296,034.76	38,326,992.26	28,814,596.72	41,808,430.30	15,724,182.90
Governmental activities long-term liabilities	27,574,783,067.92	47,618,260.44	27,622,401,328.36	9,881,466,060.08	8,127,479,513.98	29,376,387,874.46	1,111,686,786.56
<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	10,567,837,839.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,613,897,695.02
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	5,155,808.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	124,821,557.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	27,324,404.22
4. Other Transfers Out	All	9200	7200-7299	872,387.00
5. Interfund Transfers Out	All	9300	7600-7629	25,051,970.64
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,466,545.05
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				185,692,672.73
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,768,247,471.46
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				381,288.59
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,996.35
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

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.)	7,040,724,930.80	18,334.74
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)	7,040,724,930.80	18,334.74
B. Required effort (Line A.2 times 90%)	6,336,652,437.72	16,501.27
C. Current year expenditures (Line I.E and Line II.B)	8,768,247,471.46	22,996.35
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,855,780,832.80		3,855,780,832.80			4,002,815,636.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	383,543.34		383,543.34			381,223.54
ADJUSTMENTS TO PRIOR YEAR LIMIT	<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 e)						
<b>B. CURRENT YEAR GANN ADA</b> Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	345,503.36		345,503.36	337,785.44		337,785.44
2. Total Charter Schools ADA (Form A, Line C9)	35,720.18		35,720.18	35,231.96		35,231.96
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			381,223.54			373,017.40
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
1. Homeowners' Exemption (Object 8021)	6,253,150.57		6,253,150.57	6,254,547.00		6,254,547.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13,106,351.50		13,106,351.50	13,000,699.00		13,000,699.00
4. Secured Roll Taxes (Object 8041)	1,576,132,061.76		1,576,132,061.76	1,551,549,127.00		1,551,549,127.00
5. Unsecured Roll Taxes (Object 8042)	51,223,965.82		51,223,965.82	51,223,966.00		51,223,966.00
6. Prior Years' Taxes (Object 8043)	39,073,602.77		39,073,602.77	46,324,938.00		46,324,938.00
7. Supplemental Taxes (Object 8044)	33,565,131.51		33,565,131.51	35,245,140.00		35,245,140.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	288,669,186.34		288,669,186.34	271,509,995.00		271,509,995.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	693,495.18		693,495.18	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
11. Comm. Redevelopment Funds (objects 8047 & 8625)	141,389,038.98		141,389,038.98	137,917,463.00		137,917,463.00
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)	2,150,105,984.43	0.00	2,150,105,984.43	2,113,025,875.00	0.00	2,113,025,875.00
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)	2,150,105,984.43	0.00	2,150,105,984.43	2,113,025,875.00	0.00	2,113,025,875.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			84,485,694.83			86,926,387.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	367,049,822.19		367,049,822.19	326,911,000.00		326,911,000.00
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)	367,049,822.19	0.00	451,535,517.02	326,911,000.00	0.00	413,837,387.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,963,849,503.63		4,963,849,503.63	4,725,690,266.00		4,725,690,266.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(175,396.06)		(175,396.06)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,963,674,107.57	0.00	4,963,674,107.57	4,725,690,266.00	0.00	4,725,690,266.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,202,514,401.62		11,202,514,401.62	9,407,336,030.00		9,407,336,030.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	279,363,080.34		279,363,080.34	213,527,147.00		213,527,147.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,855,780,832.80			4,002,815,636.77
2. Inflation Adjustment			1.0444			1.0362

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**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) 335,892,400.08
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. 5,174,620.05
  - 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.

see attached

**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) 7,966,981,603.38

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.28%

**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. 2,619,159.02  
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) 417,080,770.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 143,526,123.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	903,872.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	43,951,686.71
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)	92,361.72
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	2,619,159.02
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	608,173,973.97
9. Carry-Forward Adjustment (Part IV, Line F)	228,408,003.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	836,581,977.20
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,228,582,883.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,681,385,717.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,041,573,261.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	133,164,885.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,154,779.04
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	57,833.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	148,442,783.00
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)	45,074,610.23
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)	7,470,792.73
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)	982,956,881.39
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)	2,077,579.33
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	2,619,159.02
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)	38,874,106.93
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	154,152,073.03
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	225,508,757.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	286,672,310.94
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)	9,978,530,095.92
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.09%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.38%

**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>	608,173,973.97
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(65,442,272.72)
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 (3.15%) times Part III, Line B19); zero if negative	228,408,003.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.15%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	228,408,003.23
<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>	228,408,003.23

2023-24 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
55,660.00	SAP Basis Administrator Level II	1	SAP Oracle and Portal System Upgrade Project
148,783.00	Developer Level II	1	Senior .Net Developer for Various Projects
146,820.00	Data Architect III	1	Data Architect III- Focus Framework Services
139,576.00	Developer Level II	1	Senior .Net Developer for Various Projects
12,480.00	Engineer - Level I	1	262 Sites Project
183,080.00	Developer Level II	1	Senior .Net Developer
159,400.00	Developer Level II	1	Senior .Net Developer for Various Projects
24,806.25	Advances Systems Engineering	1	AWS Professional Service Work
215,240.00	Architect - Level II	13	Managed Services - MISIS
295,760.00	Architect - Level III	15	Managed Services - MISIS
399,285.28	Business Analyst - Level II	30	Managed Services - MISIS
180,214.44	Business Analyst - Level III	11	Managed Services - MISIS
306,988.35	Developer - Level III	27	Managed Services - MISIS
61,525.20	Project Manager - Level II	4	Managed Services - MISIS
59,883.84	Project Manager - Level III	4	Managed Services - MISIS
248,104.82	Quality Assurance - Level III	21	Managed Services - MISIS
80,028.00	Data Analytics - Developer - Level III	5	Managed Services - MISIS
19,584.00	Developer - Level I	2	Managed Services - MISIS
5,642.39	Architect - Level I	1	Managed Services - MISIS
27,686.40	Category II-Cloud Architect - Level III	1	Managed Services - MISIS
29,565.00	Developer Level II	1	Senior .Net Developer for Various Projects
133,976.00	Consultant	9	Microsoft provides assistance
3,614.00	Engineer - Level II	1	262 Sites Project
10,296.00	Engineer - Level II	1	262 Sites Project
4,752.00	Engineer - Level II	1	262 Sites Project
176,744.40	Developer Level II	1	Senior .Net Developer
152,116.00	Developer Level II	1	Senior .Net Developer
50,320.00	Open Text Functional Analyst Level II	1	VIM Upgrade
161,308.00	Open Text Administration Level II	1	VIM Upgrade
29,289.00	Engineer - Level I	1	262 Sites Project
72,400.00	Program Manager III	1	Enterprise IT Architecture Pland and ITS Technology Plan
12,896.00	Project Estimator Level I	1	262 Sites Project
56,619.00	Developer Level II	1	Senior .Net Developer
53,612.00	Developer Level II	1	Senior .Net Developer
126,538.26	Technician	20	Provide support to the IT Helpdesk Call Center
162,322.30	Engineer - Level III	1	Support Network Operations and CSRU Teams
760.00	IT Administrator-Level II	1	(blank)
7,182.50	IT Administrator-Level II	1	Support of the District's Disaster Recovery-Business Continuity (DRBC)-GF
85,570.00	Developer Level III	1	Support the Enterprise Data Management Team
54,400.00	Developer Level II	1	Senior .Net Developer for Various Projects
106,552.00	Architect - Level II	8	Managed Services - MISIS
150,600.00	Architect - Level III	10	Managed Services - MISIS
342,852.10	Business Analyst - Level II	33	Managed Services - MISIS
93,980.63	Business Analyst - Level III	6	Managed Services - MISIS
95,772.09	Developer - Level III	9	Managed Services - MISIS
14,915.20	Project Manager - Level II	1	Managed Services - MISIS
91,316.00	Quality Assurance - Level III	7	Managed Services - MISIS
17,328.00	Data Analytics - Developer - Level III	1	Managed Services - MISIS
20,073.60	Developer - Level I	2	Managed Services - MISIS
12,865.00	Data Analytics - Architect - Level III	1	Managed Services - MISIS
51,009.00	Developer Level II	1	Senior .Net Developer for Various Projects
22,528.00	Developer Level II	1	Support and Work on the Unemployment Insurance
5,174,620.05			



Approved  
indirect cost  
rate: 3.15%

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Highest rate  
used in any  
program: 3.15%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	506,752,199.57	15,962,694.29	3.15%
01	3010	373,829,517.99	11,429,676.12	3.06%
01	3060	952,820.69	30,013.89	3.15%
01	3061	232,602.85	7,326.95	3.15%
01	3110	57,218.00	1,802.31	3.15%
01	3182	7,328,653.56	230,853.90	3.15%
01	3212	2,170,325.79	68,360.79	3.15%
01	3213	615,719,799.63	19,395,173.69	3.15%
01	3227	621,000.51	9,939.80	1.60%
01	3305	4,030,495.32	126,960.60	3.15%
01	3306	174,915.30	5,509.83	3.15%
01	3308	122,794.32	3,868.21	3.15%
01	3309	261,573.30	8,239.56	3.15%
01	3310	54,547,524.20	1,718,247.01	3.15%
01	3311	1,997,447.47	62,919.60	3.15%
01	3312	17,166,624.12	540,748.65	3.15%
01	3315	4,230,880.29	133,272.71	3.15%
01	3318	713,168.14	22,457.36	3.15%
01	3326	27,846.88	877.12	3.15%
01	3327	839,195.82	26,434.67	3.15%
01	3345	25,537.34	793.74	3.11%
01	3385	1,142,134.04	35,976.96	3.15%
01	3386	39,745.58	1,248.55	3.14%
01	3395	52,725.99	1,660.87	3.15%
01	3410	2,830,047.29	89,146.45	3.15%
01	3550	5,632,023.58	176,559.96	3.13%
01	4035	33,113,969.85	913,617.16	2.76%
01	4124	4,131,525.77	113,395.42	2.74%
01	4127	28,145,475.78	869,087.07	3.09%
01	4201	61,729.10	1,944.47	3.15%
01	4203	18,334,181.90	366,690.71	2.00%
01	4510	51,508.00	1,622.47	3.15%
01	5630	303,711.31	9,567.02	3.15%
01	5632	82,167.96	2,588.29	3.15%
01	5634	5,255,663.44	165,553.40	3.15%
01	5650	1,398.93	44.06	3.15%
01	5810	38,357,769.67	393,013.38	1.02%
01	6010	68,175,159.33	1,966,352.78	2.88%

01	6053	16,122,534.64	507,859.85	3.15%
01	6211	9,417,908.35	296,658.26	3.15%
01	6266	39,603,111.17	908,403.53	2.29%
01	6332	6,132,895.14	193,186.20	3.15%
01	6385	1,115,361.05	34,031.31	3.05%
01	6386	177,186.68	5,521.43	3.12%
01	6387	8,718,482.88	274,713.27	3.15%
01	6388	1,258,838.42	39,629.26	3.15%
01	6500	1,131,957,999.31	35,653,415.21	3.15%
01	6510	3,736,026.17	117,684.83	3.15%
01	6515	18,312.17	576.83	3.15%
01	6520	838,347.07	26,407.93	3.15%
01	6546	26,666,349.39	839,990.01	3.15%
01	6547	28,729,564.93	904,981.30	3.15%
01	6695	939,830.13	29,604.72	3.15%
01	6770	46,603,494.27	465,784.00	1.00%
01	7220	1,981,204.36	60,891.37	3.07%
01	7311	894,382.92	28,172.78	3.15%
01	7339	264,688.50	8,337.70	3.15%
01	7370	168,479.15	5,307.10	3.15%
01	7412	5,683,989.39	178,505.42	3.14%
01	7413	1,032,477.13	32,497.45	3.15%
01	7810	6,877,287.77	206,006.71	3.00%
01	8150	351,167,380.83	11,059,870.54	3.15%
01	9010	53,166,010.35	40,201.24	0.08%
11	5810	369,744.51	11,646.81	3.15%
11	6391	127,526,896.35	4,017,097.23	3.15%
11	9010	81,291.43	2,560.73	3.15%
12	5025	10,750,815.40	338,650.60	3.15%
12	5059	1,609,408.53	50,696.71	3.15%
12	5066	3,654,139.35	115,105.00	3.15%
12	5160	22,952.98	723.02	3.15%
12	5245	249,997.29	7,874.71	3.15%
12	6052	33,938.96	1,069.08	3.15%
12	6105	208,545,930.43	6,568,779.84	3.15%
12	6160	179,784.78	5,663.22	3.15%
12	7810	513,403.54	2,310.65	0.45%
12	9010	195,330.48	5,584.84	2.86%
13	5310	228,819,975.15	7,207,829.22	3.15%
13	5320	37,350,236.98	1,176,532.46	3.15%
13	5330	16,635,241.45	524,010.11	3.15%
13	5340	2,619,328.63	82,508.85	3.15%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	86,095,935.51		44,823,889.30	130,919,824.81
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		86,095,935.51	0.00	44,823,889.30	130,919,824.81
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	51,553,107.32		0.00	51,553,107.32
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	34,542,828.19		0.00	34,542,828.19
4. Books and Supplies	4000-4999	0.00		44,823,889.30	44,823,889.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		86,095,935.51	0.00	44,823,889.30	130,919,824.81
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	57,792,135.93	56,571,492.85	386,825,063.41	263,980,790.73	943,444,828.35	1,388,540.16	1,946,238.13
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten	228.39	228.39	228.39	228.39	228.39	228.39	
1110 Regular Education, K-12	20,062.53	20,062.53	20,062.53	20,062.53	20,062.53	20,062.53	33,601.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	157.00	157.00	157.00	157.00	157.00	157.00	
3300 Independent Study Centers	217.29	217.29	217.29	217.29	217.29	217.29	
3400 Opportunity Schools	14.00	14.00	14.00	14.00	14.00	14.00	
3550 Community Day Schools	36.00	36.00	36.00	36.00	36.00	36.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,791.29	4,791.29	4,791.29	4,791.29	4,742.29	4,742.29	10,089.00
6000 ROC/P	131.39	131.39	131.39	131.39	131.39	131.39	
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	25,647.89	25,647.89	25,647.89	25,647.89	25,598.89	25,598.89	43,690.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	80,324,665.08	15,243,382.82	95,568,047.90	7,282,806.26		102,850,854.16
1110	Regular Education, K-12	5,555,740,413.19	1,340,525,771.77	6,896,266,184.96	525,533,080.09		7,421,799,265.05
3100	Alternative Schools	100,095,130.88	667,427.77	100,762,558.65	7,678,656.30		108,441,214.95
3200	Continuation Schools	41,449,200.21	10,478,615.96	51,927,816.17	3,957,182.69		55,884,998.86
3300	Independent Study Centers	48,206,788.89	14,502,537.98	62,709,326.87	4,778,792.58		67,488,119.45
3400	Opportunity Schools	5,319,086.79	934,398.88	6,253,485.67	476,549.70		6,730,035.37
3550	Community Day Schools	12,460,658.01	2,402,739.97	14,863,397.98	1,132,671.96		15,996,069.94
3700	Specialized Secondary Programs	196,154.66	0.00	196,154.66	14,948.05		211,102.71
3800	Career Technical Education	17,730,229.89	0.00	17,730,229.89	1,351,140.18		19,081,370.07
4110	Regular Education, Adult	3,734,461.00	0.00	3,734,461.00	284,586.29		4,019,047.29
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	976,099.00	0.00	976,099.00	74,384.07		1,050,483.07
4760	Bilingual	262,308.62	0.00	262,308.62	19,989.35		282,297.97
4850	Migrant Education	1,268,706.00	0.00	1,268,706.00	96,682.31		1,365,388.31
5000-5999	Special Education	2,015,795,433.42	318,424,880.94	2,334,220,314.36	177,880,313.57		2,512,100,627.93
6000	Regional Occupational Ctr/Prg (ROC/P)	14,642,968.27	8,769,333.46	23,412,301.73	1,784,145.03		25,196,446.76
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	10,527,491.43	0.00	10,527,491.43	802,252.24		11,329,743.67
8100	Community Services	5,125,477.56	0.00	5,125,477.56	390,589.33		5,516,066.89
8500	Child Care and Development Services	448,693.72	0.00	448,693.72	34,192.91		482,886.63
<b>Other Costs</b>							
----	Food Services					22,635,207.57	22,635,207.57
----	Enterprise					57,833.55	57,833.55
----	Facilities Acquisition & Construction					80,889,626.27	80,889,626.27
----	Other Outgo					60,995,176.73	60,995,176.73
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	63,552,619.08		63,552,619.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(20,118,643.08)		(20,118,643.08)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	7,914,303,966.62	1,711,949,089.55	9,626,253,056.17	777,006,938.91	164,577,844.12	10,567,837,839.20

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	77,975,738.56	1,249,128.41	0.00	953,824.64	156.00	0.00	0.00			145,817.47	0.00	80,324,665.08
1110	Regular Education, K-12	3,893,212,591.35	656,613,042.31	31,785,313.95	251,270,294.72	359,729,912.76	54,430,227.44	224,783,985.81			83,158,057.21	756,987.64	5,555,740,413.19
3100	Alternative Schools	2,723,514.99	32,820,099.39	1.30	82,350.08	22,529.55	60,321,198.87	2,838,567.37			1,286,869.33	0.00	100,095,130.88
3200	Continuation Schools	23,545,755.75	222,676.80	0.00	13,960,778.00	248,434.88	1,621,470.00	0.00			1,837,628.53	12,456.25	41,449,200.21
3300	Independent Study Centers	33,224,061.73	6,344,978.40	291.02	7,106,655.97	1,188,786.94	0.00	0.00			342,014.83	0.00	48,206,788.89
3400	Opportunity Schools	2,118,627.04	358.57	0.00	1,671,982.59	410,929.96	300.00	0.00			1,116,888.63	0.00	5,319,086.79
3550	Community Day Schools	5,792,633.21	231,266.18	0.00	3,154,703.89	2,874,447.02	407,564.00	0.00			43.71	0.00	12,460,658.01
3700	Specialized Secondary Programs	196,154.66	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	196,154.66
3800	Career Technical Education	10,928,833.86	6,653,627.64	4,633.48	4,417.46	120,698.57	0.00	0.00			18,018.88	0.00	17,730,229.89
4110	Regular Education, Adult	1,983,597.00	1,162,919.00	0.00	351,160.00	236,780.00	0.00	0.00			5.00	0.00	3,734,461.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	818,361.00	150,633.00	0.00	7,105.00	0.00	0.00	0.00			0.00	0.00	976,099.00
4760	Bilingual	128,314.28	0.00	46,501.33	0.00	87,493.01	0.00	0.00			0.00	0.00	262,308.62
4850	Migrant Education	542,365.80	88,612.67	0.00	437,589.66	192,831.82	0.00	0.00			7,306.05	0.00	1,268,706.00
5000-5999	Special Education	1,517,830,947.77	40,572,396.13	46,383,939.03	81,183,877.26	218,668,048.93	102,403,046.74	7,964,481.75			788,695.81	0.00	2,015,795,433.42
6000	ROC/P	13,855,634.37	326,456.90	0.00	460,355.86	0.00	0.00	0.00			521.14	0.00	14,642,968.27
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	109,294.29	3,298,329.76	0.00	0.00	5,569,381.62	0.00	1,436,917.38	0.00	100,192.31	1,419.07	11,957.00	10,527,491.43
8100	Community Services		0.00	0.00	0.00	140,139.09	0.00		4,983,541.05	0.00	1,797.42	0.00	5,125,477.56
8500	Child Care and Development Services	264,876.89	(421.31)	0.00	0.00	0.00	0.00		172,267.56	0.00	11,970.58	0.00	448,693.72
<b>Total Direct Charged Costs</b>		5,585,251,302.55	749,734,103.85	78,220,680.11	360,645,095.13	589,490,570.15	219,183,807.05	237,023,952.31	5,155,808.61	100,192.31	88,717,053.66	781,400.89	7,914,303,966.62

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	6,813,701.18	8,429,681.64	0.00	15,243,382.82
1110	Regular Education, K-12	598,537,957.95	740,491,005.69	1,496,808.13	1,340,525,771.77
3100	Alternative Schools	298,336.23	369,091.54	0.00	667,427.77
3200	Continuation Schools	4,683,878.81	5,794,737.15	0.00	10,478,615.96
3300	Independent Study Centers	6,482,547.95	8,019,990.03	0.00	14,502,537.98
3400	Opportunity Schools	417,670.73	516,728.15	0.00	934,398.88
3550	Community Day Schools	1,074,010.43	1,328,729.54	0.00	2,402,739.97
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	142,941,539.90	175,033,911.04	449,430.00	318,424,880.94
6000	ROC/P	3,919,839.74	4,849,493.72	0.00	8,769,333.46
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		765,169,482.92	944,833,368.50	1,946,238.13	1,711,949,089.55

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	148,455,972.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	903,872.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	469,550,365.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	178,215,371.90
5	Total Central Administration Costs in General Fund and Charter Schools Funds	797,125,581.99
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,914,303,966.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,711,949,089.55
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	9,626,253,056.17
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	154,893,423.66
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	226,052,303.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	453,018,478.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	833,964,206.11
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	10,460,217,262.28
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	7.62%



Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	22,635,207.57				22,635,207.57
Enterprise (Objects 1000-5999, 6400-6920)		57,833.55			57,833.55
Facilities Acquisition & Construction (Objects 1000-6700)			80,889,626.27		80,889,626.27
Other Outgo (Objects 1000 - 7999)				60,995,176.73	60,995,176.73
<b>Total Other Costs</b>	22,635,207.57	57,833.55	80,889,626.27	60,995,176.73	164,577,844.12

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(12,398.26)	0.00	(20,118,643.08)				
Other Sources/Uses Detail					32,346,246.26	25,051,970.64		
Fund Reconciliation							30,000,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	12,247.50	0.00	4,031,304.77	0.00				
Other Sources/Uses Detail					1,386.37	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	150.76	0.00	7,096,457.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	8,990,880.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					110,925,012.87	2,211,978.07		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,648,536.77	837.25		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					825.13	105,556,181.48		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,403.94	37,129,046.43		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					25,023,602.53	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	30,000,000.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	12,398.26	(12,398.26)	20,118,643.08	(20,118,643.08)	169,950,013.87	169,950,013.87	30,000,000.00	30,000,000.00



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2023-24

**GANN LIMIT**

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2023-24 and 2024-25, the District's appropriations limits are \$4.00 billion and \$4.06 billion, respectively. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

**RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF  
EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION  
LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)**

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2023-24 and 2024-25 fiscal years set forth in Attachment B1 are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2023-24 and 2024-25 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with the District Appropriations Limit Calculations to interested citizens of this district.



	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)	3,855,780,832.80		3,855,780,832.80			4,002,815,636.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	383,543.34		383,543.34			381,223.54
ADJUSTMENTS TO PRIOR YEAR LIMIT	<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 e)						
<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)	345,503.36		345,503.36	337,785.44		337,785.44
2. Total Charter Schools ADA (Form A, Line C9)	35,720.18		35,720.18	35,231.96		35,231.96
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			381,223.54			373,017.40
<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)	6,253,150.57		6,253,150.57	6,254,547.00		6,254,547.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13,106,351.50		13,106,351.50	13,000,699.00		13,000,699.00
4. Secured Roll Taxes (Object 8041)	1,576,132,061.76		1,576,132,061.76	1,551,549,127.00		1,551,549,127.00
5. Unsecured Roll Taxes (Object 8042)	51,223,965.82		51,223,965.82	51,223,966.00		51,223,966.00
6. Prior Years' Taxes (Object 8043)	39,073,602.77		39,073,602.77	46,324,938.00		46,324,938.00
7. Supplemental Taxes (Object 8044)	33,565,131.51		33,565,131.51	35,245,140.00		35,245,140.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	288,669,186.34		288,669,186.34	271,509,995.00		271,509,995.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	693,495.18		693,495.18	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
11. Comm. Redevelopment Funds (objects 8047 & 8625)	141,389,038.98		141,389,038.98	137,917,463.00		137,917,463.00
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)	2,150,105,984.43	0.00	2,150,105,984.43	2,113,025,875.00	0.00	2,113,025,875.00
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)	2,150,105,984.43	0.00	2,150,105,984.43	2,113,025,875.00	0.00	2,113,025,875.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			84,485,694.83			86,926,387.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	367,049,822.19		367,049,822.19	326,911,000.00		326,911,000.00
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)	367,049,822.19	0.00	451,535,517.02	326,911,000.00	0.00	413,837,387.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,963,849,503.63		4,963,849,503.63	4,725,690,266.00		4,725,690,266.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(175,396.06)		(175,396.06)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,963,674,107.57	0.00	4,963,674,107.57	4,725,690,266.00	0.00	4,725,690,266.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,202,514,401.62		11,202,514,401.62	9,407,336,030.00		9,407,336,030.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	279,363,080.34		279,363,080.34	213,527,147.00		213,527,147.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,855,780,832.80			4,002,815,636.77
2. Inflation Adjustment			1.0444			1.0362

California Dept of Education  
SACS Financial Reporting Software - SACS V10.1  
File: GANN\_District, Version 9

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