

| Description   | Resource Codes | Object Codes            | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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               | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| 5) TOTAL, REVENUES  |                |                         | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,158,866.11                 | 1,515,401.20      | 30.8%                 |
| 3) Employee Benefits  |                | 3000-3999               | 468,479.28                   | 690,825.90        | 47.5%                 |
| 4) Books and Supplies   |                | 4000-4999               | 29,201.73                    | 5,592.30          | -80.8%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 31,174,495.50                | 25,320,288.33     | -18.8%                |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 32,831,042.62                | 27,532,107.73     | -16.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,144,465.08                 | .27               | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 7,395,909.32                 | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 7,395,909.32                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 9,540,374.40                 | .27               | -100.0%               |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 26,299,311.00                | 26,299,311.27     | 0.0%                  |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 6,701,757.44                 | 6,701,757.44      | 0.0%                  |
| c) Unrestricted Net Position  |                | 9790                    | 19,597,553.56                | 19,597,553.83     | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 51,705,919.92                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | (836,180.77)                 |                   |                       |
| b) in Banks   |                | 9120                    | 726,590.73                   |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 1,088,065.42                 |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 472,132.24                   |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                |                         |                              |                   |                       |
| a) Land   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements  |                | 9420                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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  |                |              | 53,156,527.54                |                   |                       |
| <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         | 26,857,216.54                |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                |              |                              |                   |                       |
| a) Subscription Liability  |                | 9660         | 0.00                         |                   |                       |
| b) Net Pension Liability   |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability  |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable   |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                                 |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 26,857,216.54                |                   |                       |
| <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) |                |              | 26,299,311.00                |                   |                       |
| <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         | 1,423,303.43                 | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 401,088.19                   | 0.00              | -100.0%               |
| Fees and Contracts   |                |              |                              |                   |                       |
| In-District Premiums/  |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 29,208,643.71                | 27,532,108.00     | -5.7%                 |
| All Other Fees and Contracts   |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 3,942,472.37                 | 0.00              | -100.0%               |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE   |                |              | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| TOTAL, REVENUES  |                |              | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| <b>CERTIFICATED SALARIES</b>   |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries                 |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>   |                |              |                              |                   |                       |
| Classified Support Salaries  |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 870,542.11                   | 906,566.70        | 4.1%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 288,324.00                   | 608,834.50        | 111.2%                |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 1,158,866.11                 | 1,515,401.20      | 30.8%                 |
| <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    | 265,107.85                   | 363,690.15        | 37.2%                 |
| Health and Welfare Benefits                               |                | 3401-3402    | 112,558.38                   | 116,820.00        | 3.8%                  |
| Unemployment Insurance                                    |                | 3501-3502    | 928.88                       | 803.61            | -13.5%                |
| Workers' Compensation                                     |                | 3601-3602    | 28,864.09                    | 64,460.85         | 123.3%                |
| OPEB, Allocated   |                | 3701-3702    | 61,020.08                    | 145,051.29        | 137.7%                |
| 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                                  |                |              | 468,479.28                   | 690,825.90        | 47.5%                 |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 729.85                       | 1,287.30          | 76.4%                 |
| Noncapitalized Equipment                                  |                | 4400         | 28,471.88                    | 4,305.00          | -84.9%                |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 29,201.73                    | 5,592.30          | -80.8%                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 0.00                         | 900.00            | New                   |
| Dues and Memberships                                      |                | 5300         | 275,765.64                   | 265,500.00        | -3.7%                 |
| Insurance   |                | 5400-5450    | 16,759,328.01                | 15,574,612.00     | -7.1%                 |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 1,452.09                     | 3,750.00          | 158.2%                |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                      |                |              |                              |                   |                       |
| Operating Expenditures                                    |                | 5800         | 14,137,949.76                | 9,475,526.33      | -33.0%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 31,174,495.50                | 25,320,288.33     | -18.8%                |
| <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   |                |              | 32,831,042.62                | 27,532,107.73     | -16.1%                |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                   |                | 8919         | 7,395,909.32                 | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |                |              | 7,395,909.32                 | 0.00              | -100.0%               |
| <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)                                       |                |              | 7,395,909.32                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes     | 2023-24<br>Unaudited Actuals | 2024-25<br>Budget | Percent<br>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        | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| 5) TOTAL, REVENUES   |                |                  | 34,975,507.70                | 27,532,108.00     | -21.3%                |
| <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      |                  | 32,831,042.62                | 27,532,107.73     | -16.1%                |
| 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  |                |                  | 32,831,042.62                | 27,532,107.73     | -16.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 2,144,465.08                 | .27               | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 7,395,909.32                 | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 7,395,909.32                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 9,540,374.40                 | .27               | -100.0%               |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 16,758,936.60                | 26,299,311.00     | 56.9%                 |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 26,299,311.00                | 26,299,311.27     | 0.0%                  |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 6,701,757.44                 | 6,701,757.44      | 0.0%                  |
| c) Unrestricted Net Position   |                | 9790             | 19,597,553.56                | 19,597,553.83     | 0.0%                  |

| Resource                       | Description            | 2023-24<br>Unaudited<br>Actuals | 2024-25<br>Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010                           | Other Restricted Local | 6,701,757.44                    | 6,701,757.44      |
| Total, Restricted Net Position |                        | 6,701,757.44                    | 6,701,757.44      |