

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|------------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 646,094,953.85 | 41,763,261.15 | 687,858,215.00 | | 630,979,646.00 | 42,928,449.00 | 673,908,095.00 | -2.0% |
| 2) Federal Revenue | 8100-8299 | 977,298.48 | 68,538,850.27 | 69,516,148.75 | | 1,718,192.00 | 44,073,992.26 | 45,792,184.26 | -34.1% |
| 3) Other State Revenue | 8300-8599 | 29,955,204.39 | 126,792,806.21 | 156,748,010.60 | | 22,654,103.00 | 126,839,605.47 | 149,493,708.47 | -4.6% |
| 4) Other Local Revenue | 8600-8799 | 84,884,616.88 | 268,996,987.11 | 353,881,603.99 | | 53,127,876.00 | 253,321,023.00 | 306,448,899.00 | -13.4% |
| 5) TOTAL, REVENUES | | 761,912,073.60 | 506,091,904.74 | 1,268,003,978.34 | | 708,479,817.00 | 467,163,069.73 | 1,175,642,886.73 | -7.3% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 256,271,704.48 | 219,428,539.39 | 475,700,243.87 | | 264,092,852.93 | 248,592,925.85 | 512,685,778.78 | 7.8% |
| 2) Classified Salaries | 2000-2999 | 79,129,683.62 | 100,538,637.59 | 179,668,321.21 | | 86,389,446.24 | 131,952,329.79 | 218,341,776.03 | 21.5% |
| 3) Employee Benefits | 3000-3999 | 133,528,776.68 | 161,799,992.46 | 295,328,769.14 | | 165,578,331.64 | 202,460,013.30 | 368,038,344.94 | 24.6% |
| 4) Books and Supplies | 4000-4999 | 9,958,848.53 | 28,014,368.21 | 37,973,216.74 | | 10,244,339.23 | 21,642,407.31 | 31,886,746.54 | -16.0% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 82,109,664.63 | 133,547,834.87 | 215,657,499.50 | | 91,556,128.05 | 98,923,830.10 | 190,479,958.15 | -11.7% |
| 6) Capital Outlay | 6000-6999 | 22,717.50 | 1,781,276.63 | 1,803,994.13 | | 60,000.00 | 558,605.00 | 618,605.00 | -65.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299 | 481,815.00 | 3,637,322.71 | 4,119,137.71 | | 461,857.00 | 3,797,560.00 | 4,259,417.00 | 3.4% |
| 8) Other Outgo - Transfers of Indirect Costs | 7400-7499 | (8,970,210.14) | 7,621,692.76 | (1,348,517.38) | | (14,056,457.84) | 11,308,178.13 | (2,748,279.71) | 103.8% |
| 9) TOTAL, EXPENDITURES | 7300-7399 | 552,533,000.30 | 656,369,664.62 | 1,208,902,664.92 | | 604,326,497.25 | 719,235,849.48 | 1,323,562,346.73 | 9.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 209,379,073.30 | (150,277,759.88) | 59,101,313.42 | | 104,153,319.75 | (252,072,779.75) | (147,919,460.00) | -350.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | 0.00 | 1,674.94 | 1,674.94 | | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | 7600-7629 | 7,450,803.23 | 11,920,462.88 | 19,371,266.11 | | 0.00 | 600,000.34 | 600,000.34 | -96.9% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | (194,019,017.92) | 194,019,017.92 | 0.00 | | (180,535,573.00) | 180,535,573.09 | .09 | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | (201,469,821.15) | 182,100,229.98 | (19,369,591.17) | | (180,535,573.00) | 179,935,572.75 | (600,000.25) | -96.9% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | 7,909,252.15 | 31,822,470.10 | 39,731,722.25 | | (76,382,253.25) | (72,137,207.00) | (148,519,460.25) | -473.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | 219,721,613.28 | 193,564,397.10 | 413,286,010.38 | | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 13.2% |
| b) Audit Adjustments | 9793 | 1,707,150.00 | 13,221,203.00 | 14,928,353.00 | | 0.00 | 0.00 | 0.00 | -100.0% |

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| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 221,428,763.28 | 206,785,600.10 | 428,214,363.38 | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 9.3% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 221,428,763.28 | 206,785,600.10 | 428,214,363.38 | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 9.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 152,955,762.18 | 166,470,863.20 | 319,426,625.38 | -31.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 9711 | | 77,320.11 | 0.00 | 77,320.11 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | | 1,380,951.32 | 0.00 | 1,380,951.32 | 1,875,150.00 | 0.00 | 1,875,150.00 | 35.8% |
| Prepaid Items | | | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | | 0.00 | 238,608,070.20 | 238,608,070.20 | 0.00 | 166,596,609.27 | 166,596,609.27 | -30.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | 104,775,555.59 | 0.00 | 104,775,555.59 | 38,118,655.39 | 0.00 | 38,118,655.39 | -63.6% |
| Other Commitments | | | 85,144,916.36 | 0.00 | 85,144,916.36 | 75,144,916.36 | 0.00 | 75,144,916.36 | -11.7% |
| ERP System Replacement | 0000 | 9760 | 25,144,916.36 | | 25,144,916.36 | | | 0.00 | |
| Rainy Day Reserve | | 0000 | 60,000,000.00 | | 60,000,000.00 | | | 0.00 | |
| ERP System Replacement | | 0000 | | | 0.00 | 15,144,916.36 | | 15,144,916.36 | |
| Rainy Day Reserve | | 0000 | | | 0.00 | 60,000,000.00 | | 60,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | 9780 | | 13,333,793.43 | 0.00 | 13,333,793.43 | 11,333,793.43 | 0.00 | 11,333,793.43 | -15.0% |
| Transition | | 0000 | 5,000,000.00 | | 5,000,000.00 | | | 0.00 | |
| GASB 31/72 Fair Market Value of Investment | | 0000 | 6,333,793.43 | | 6,333,793.43 | | | 0.00 | |
| Terminated/Retired retro | | 0000 | 2,000,000.00 | | 2,000,000.00 | | | 0.00 | |
| Transition | 0000 | 9780 | | | 0.00 | 5,000,000.00 | | 5,000,000.00 | |
| GASB 31/72 Fair Market Value of Investment | | 0000 | | | 0.00 | 6,333,793.43 | | 6,333,793.43 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 24,565,478.62 | 0.00 | 24,565,478.62 | 26,483,247.00 | 0.00 | 26,483,247.00 | 7.8% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.00 | 0.00 | (125,746.07) | (125,746.07) | New |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | 9110 | | 296,723,079.65 | 243,917,770.58 | 540,640,850.23 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | | (8,743,166.84) | 0.00 | (8,743,166.84) | | | | |
| b) in Banks | 9120 | | 0.00 | 0.00 | 0.00 | | | | |

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| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) in Revolving Cash Account | 9130 | | 77,320.11 | 0.00 | 77,320.11 | | | | |
| d) with Fiscal Agent/Trustee | 9135 | | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | 9140 | | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | 9150 | | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | 9200 | | 13,213,124.77 | 5,769.10 | 13,218,893.87 | | | | |
| 4) Due from Grantor Government | 9290 | | 9,061,267.54 | 36,825,441.50 | 45,886,709.04 | | | | |
| 5) Due from Other Funds | 9310 | | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | 9320 | | 1,380,951.32 | 0.00 | 1,380,951.32 | | | | |
| 7) Prepaid Expenditures | 9330 | | 60,000.00 | 0.00 | 60,000.00 | | | | |
| 8) Other Current Assets | 9340 | | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | 9380 | | 63,757,306.00 | 0.00 | 63,757,306.00 | | | | |
| 10) TOTAL, ASSETS | | | 375,529,882.55 | 280,748,981.18 | 656,278,863.73 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | 9490 | | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | 9500 | | 76,565,277.49 | 32,993,137.07 | 109,558,414.56 | | | | |
| 2) Due to Grantor Governments | 9590 | | 5,283,595.00 | 24,025.27 | 5,307,620.27 | | | | |
| 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 | | 585,688.63 | 9,123,748.64 | 9,709,437.27 | | | | |
| 6) TOTAL, LIABILITIES | | | 82,434,561.12 | 42,140,910.98 | 124,575,472.10 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | 9690 | | 63,757,306.00 | 0.00 | 63,757,306.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 63,757,306.00 | 0.00 | 63,757,306.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | 8011 | | 310,761,235.00 | 0.00 | 310,761,235.00 | 303,680,616.00 | 0.00 | 303,680,616.00 | -2.3% |
| Education Protection Account State Aid - Current Year | 8012 | | 36,805,386.00 | 0.00 | 36,805,386.00 | 16,428,709.00 | 0.00 | 16,428,709.00 | -55.4% |
| State Aid - Prior Years | 8019 | | 210,206.00 | 0.00 | 210,206.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |

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| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Homeowners' Exemptions | 8021 | | 430,876.00 | 0.00 | 430,876.00 | 442,630.00 | 0.00 | 442,630.00 | 2.7% |
| Timber Yield Tax | 8022 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 8029 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | 8041 | | 221,504,127.00 | 0.00 | 221,504,127.00 | 216,466,073.00 | 0.00 | 216,466,073.00 | -2.3% |
| Unsecured Roll Taxes | 8042 | | 10,331,334.00 | 0.00 | 10,331,334.00 | 12,680,341.00 | 0.00 | 12,680,341.00 | 22.7% |
| Prior Years' Taxes | 8043 | | (4,796,451.00) | 0.00 | (4,796,451.00) | (10,248,854.00) | 0.00 | (10,248,854.00) | 113.7% |
| Supplemental Taxes | 8044 | | 3,629,209.00 | 0.00 | 3,629,209.00 | 5,579,649.00 | 0.00 | 5,579,649.00 | 53.7% |
| Education Revenue Augmentation Fund (ERAF) | 8045 | | 78,399,501.85 | 0.00 | 78,399,501.85 | 65,376,572.00 | 0.00 | 65,376,572.00 | -16.6% |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | | 20,984,300.00 | 0.00 | 20,984,300.00 | 20,573,910.00 | 0.00 | 20,573,910.00 | -2.0% |
| Penalties and Interest from Delinquent Taxes | 8048 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | 8081 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | 8082 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | 8089 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 678,259,723.85 | 0.00 | 678,259,723.85 | 630,979,646.00 | 0.00 | 630,979,646.00 | -7.0% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096 | | (32,164,770.00) | 0.00 | (32,164,770.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Property Taxes Transfers | 8097 | | 0.00 | 41,763,261.15 | 41,763,261.15 | 0.00 | 42,928,449.00 | 42,928,449.00 | 2.8% |
| LCFF/Revenue Limit Transfers - Prior Years | 8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 646,094,953.85 | 41,763,261.15 | 687,858,215.00 | 630,979,646.00 | 42,928,449.00 | 673,908,095.00 | -2.0% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | 8110 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | 8181 | | 0.00 | 14,985,205.73 | 14,985,205.73 | 0.00 | 16,082,133.00 | 16,082,133.00 | 7.3% |
| Special Education Discretionary Grants | 8182 | | 0.00 | 1,056,851.70 | 1,056,851.70 | 0.00 | 745,685.24 | 745,685.24 | -29.4% |
| Child Nutrition Programs | 8220 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | 8221 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | 8260 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | 8270 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | 8280 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | 8281 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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|--|--|--------------|---------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Interagency Contracts Between LEAs | 8285 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | 8287 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 18,505,608.35 | 18,505,608.35 | | 15,096,849.00 | 15,096,849.00 | -18.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 1,514,528.22 | 1,514,528.22 | | 2,492,204.90 | 2,492,204.90 | 64.6% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 215,970.36 | 215,970.36 | New |
| Title III, English Learner Program | 4203 | 8290 | | 2,271,914.19 | 2,271,914.19 | | 1,704,424.00 | 1,704,424.00 | -25.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 3,991,661.86 | 3,991,661.86 | | 3,257,480.72 | 3,257,480.72 | -18.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 977,298.48 | 26,213,080.22 | 27,190,378.70 | 1,718,192.00 | 4,479,245.04 | 6,197,437.04 | -77.2% |
| TOTAL, FEDERAL REVENUE | | | 977,298.48 | 68,538,850.27 | 69,516,148.75 | 1,718,192.00 | 44,073,992.26 | 45,792,184.26 | -34.1% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 2,602,203.00 | 2,602,203.00 | | 2,601,130.00 | 2,601,130.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 18,624.00 | 18,624.00 | | (17,540.00) | (17,540.00) | -194.2% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 25,123.00 | 25,123.00 | New |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | 8520 | | 0.00 | 143,239.00 | 143,239.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | 8550 | | 2,183,455.00 | 0.00 | 2,183,455.00 | 2,162,276.00 | 0.00 | 2,162,276.00 | -1.0% |
| Lottery - Unrestricted and Instructional Materials | 8560 | | 10,366,925.19 | 5,251,378.89 | 15,618,304.08 | 7,755,225.00 | 2,955,540.00 | 10,710,765.00 | -31.4% |
| 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 | | 11,927,985.43 | 11,927,985.43 | | 13,799,065.00 | 13,799,065.00 | 15.7% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

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|---|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
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| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 395,156.24 | 395,156.24 | | 569,874.00 | 569,874.00 | 44.2% |
| 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 | | 3,012,695.04 | 3,012,695.04 | | 2,270,000.00 | 2,270,000.00 | -24.7% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 17,404,824.20 | 103,441,524.61 | 120,846,348.81 | 12,736,602.00 | 104,636,413.47 | 117,373,015.47 | -2.9% |
| TOTAL, OTHER STATE REVENUE | | | 29,955,204.39 | 126,792,806.21 | 156,748,010.60 | 22,654,103.00 | 126,839,605.47 | 149,493,708.47 | -4.6% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | 8615 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | 8616 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8617 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | 8618 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | 8621 | | 0.00 | 97,265,468.79 | 97,265,468.79 | 0.00 | 97,147,115.00 | 97,147,115.00 | -0.1% |
| Other | 8622 | | 41,292,074.76 | 0.00 | 41,292,074.76 | 36,000,000.00 | 0.00 | 36,000,000.00 | -12.8% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | 8631 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | 8632 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | 8634 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | 8639 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | 8650 | | 11,728,385.20 | 1,617.09 | 11,730,002.29 | 12,500,000.00 | 0.00 | 12,500,000.00 | 6.6% |
| Interest | 8660 | | 19,024,650.21 | 1,438.17 | 19,026,088.38 | 4,627,876.00 | 0.00 | 4,627,876.00 | -75.7% |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | | 6,333,793.43 | 0.00 | 6,333,793.43 | 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% |

| 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) | |
| Interagency Services | 8677 | | 1,139,196.74 | 0.00 | 1,139,196.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | 8681 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | 8689 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | 8691 | | 379.56 | 0.00 | 379.56 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenue from Local Sources | 8697 | | 0.00 | 3,637,322.71 | 3,637,322.71 | 0.00 | 3,797,560.00 | 3,797,560.00 | 4.4% |
| All Other Local Revenue | 8699 | | 5,366,136.98 | 168,091,140.35 | 173,457,277.33 | 0.00 | 152,376,348.00 | 152,376,348.00 | -12.2% |
| Tuition | 8710 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | 8781-8783 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | 8799 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 84,884,616.88 | 268,996,987.11 | 353,881,603.99 | 53,127,876.00 | 253,321,023.00 | 306,448,899.00 | -13.4% |
| TOTAL, REVENUES | | | 761,912,073.60 | 506,091,904.74 | 1,268,003,978.34 | 708,479,817.00 | 467,163,069.73 | 1,175,642,886.73 | -7.3% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | 1100 | | 222,213,321.08 | 121,005,333.97 | 343,218,655.05 | 231,654,994.37 | 138,859,621.98 | 370,514,616.35 | 8.0% |
| Certificated Pupil Support Salaries | 1200 | | 6,047,160.47 | 64,325,195.47 | 70,372,355.94 | 3,031,557.22 | 72,336,292.27 | 75,367,849.49 | 7.1% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | | 27,817,990.04 | 20,269,821.30 | 48,087,811.34 | 27,647,189.74 | 21,522,405.31 | 49,169,595.05 | 2.2% |
| Other Certificated Salaries | 1900 | | 193,232.89 | 13,828,188.65 | 14,021,421.54 | 1,759,111.60 | 15,874,606.29 | 17,633,717.89 | 25.8% |
| TOTAL, CERTIFICATED SALARIES | | | 256,271,704.48 | 219,428,539.39 | 475,700,243.87 | 264,092,852.93 | 248,592,925.85 | 512,685,778.78 | 7.8% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | 2100 | | 6,321,090.26 | 46,152,222.98 | 52,473,313.24 | 5,738,760.18 | 65,600,153.70 | 71,338,913.88 | 36.0% |
| Classified Support Salaries | 2200 | | 25,805,874.53 | 15,437,764.47 | 41,243,639.00 | 27,912,021.87 | 16,344,205.21 | 44,256,227.08 | 7.3% |

| 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) | |
| Classified Supervisors' and Administrators' Salaries | 2300 | | 13,589,661.27 | 8,441,388.77 | 22,031,050.04 | 15,697,526.44 | 9,740,466.82 | 25,437,993.26 | 15.5% |
| Clerical, Technical and Office Salaries | 2400 | | 27,194,744.38 | 11,524,411.36 | 38,719,155.74 | 29,257,161.26 | 13,904,565.59 | 43,161,726.85 | 11.5% |
| Other Classified Salaries | 2900 | | 6,218,313.18 | 18,982,850.01 | 25,201,163.19 | 7,783,976.49 | 26,362,938.47 | 34,146,914.96 | 35.5% |
| TOTAL, CLASSIFIED SALARIES | | | 79,129,683.62 | 100,538,637.59 | 179,668,321.21 | 86,389,446.24 | 131,952,329.79 | 218,341,776.03 | 21.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | 3101-3102 | | 45,544,920.79 | 79,941,832.72 | 125,486,753.51 | 48,249,764.00 | 90,417,928.00 | 138,667,692.00 | 10.5% |
| PERS | 3201-3202 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | | 20,231,070.15 | 16,892,487.86 | 37,123,558.01 | 24,705,444.00 | 26,771,938.00 | 51,477,382.00 | 38.7% |
| Health and Welfare Benefits | 3401-3402 | | 40,569,545.56 | 38,688,389.90 | 79,257,935.46 | 46,874,952.00 | 35,046,678.00 | 81,921,630.00 | 3.4% |
| Unemployment Insurance | 3501-3502 | | 391,915.30 | 326,558.89 | 718,474.19 | 185,473.00 | 200,987.00 | 386,460.00 | -46.2% |
| Workers' Compensation | 3601-3602 | | 10,462,045.79 | 9,915,533.01 | 20,377,578.80 | 14,019,292.00 | 15,191,939.00 | 29,211,231.00 | 43.3% |
| OPEB, Allocated | 3701-3702 | | 16,329,279.09 | 16,035,190.08 | 32,364,469.17 | 31,543,406.64 | 34,830,543.30 | 66,373,949.94 | 105.1% |
| OPEB, Active Employees | 3751-3752 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 133,528,776.68 | 161,799,992.46 | 295,328,769.14 | 165,578,331.64 | 202,460,013.30 | 368,038,344.94 | 24.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | | 0.00 | 494,181.71 | 494,181.71 | 0.00 | 705,540.00 | 705,540.00 | 42.8% |
| Books and Other Reference Materials | 4200 | | 14,497.98 | 913,468.58 | 927,966.56 | 10,571.00 | 759,719.00 | 770,290.00 | -17.0% |
| Materials and Supplies | 4300 | | 6,439,390.52 | 18,552,638.34 | 24,992,028.86 | 7,327,392.29 | 11,524,654.29 | 18,852,046.58 | -24.6% |
| Noncapitalized Equipment | 4400 | | 3,500,458.28 | 5,114,112.12 | 8,614,570.40 | 2,892,375.94 | 5,721,986.02 | 8,614,361.96 | 0.0% |
| Food | 4700 | | 4,501.75 | 2,939,967.46 | 2,944,469.21 | 14,000.00 | 2,930,508.00 | 2,944,508.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 9,958,848.53 | 28,014,368.21 | 37,973,216.74 | 10,244,339.23 | 21,642,407.31 | 31,886,746.54 | -16.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | 5100 | | 1,985,378.10 | 82,799,139.98 | 84,784,518.08 | 2,481,824.00 | 45,807,188.38 | 48,289,012.38 | -43.0% |
| Travel and Conferences | 5200 | | 275,688.81 | 1,148,412.54 | 1,424,101.35 | 477,724.00 | 875,293.17 | 1,353,017.17 | -5.0% |
| Dues and Memberships | 5300 | | 141,427.78 | 28,513.67 | 169,941.45 | 161,400.00 | 46,900.00 | 208,300.00 | 22.6% |
| Insurance | 5400 - 5450 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5500 | | 13,103,379.38 | 33,775.65 | 13,137,155.03 | 16,237,200.00 | 2.00 | 16,237,202.00 | 23.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | | 1,328,762.67 | 1,701,373.81 | 3,030,136.48 | 1,228,272.38 | 372,547.80 | 1,600,820.18 | -47.2% |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | 5800 | | 62,293,526.52 | 46,514,950.16 | 108,808,476.68 | 66,553,956.11 | 51,748,860.65 | 118,302,816.76 | 8.7% |
| Communications | 5900 | | 2,981,501.37 | 1,321,669.06 | 4,303,170.43 | 4,415,751.56 | 73,038.10 | 4,488,789.66 | 4.3% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 82,109,664.63 | 133,547,834.87 | 215,657,499.50 | 91,556,128.05 | 98,923,830.10 | 190,479,958.15 | -11.7% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | 6100 | | 16,200.00 | (245.87) | 15,954.13 | 0.00 | 2,000.00 | 2,000.00 | -87.5% |
| Land Improvements | 6170 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 6200 | | 0.00 | 1,771,531.76 | 1,771,531.76 | 0.00 | 534,605.00 | 534,605.00 | -69.8% |
| 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 | | 6,517.50 | 9,990.74 | 16,508.24 | 60,000.00 | 22,000.00 | 82,000.00 | 396.7% |
| Equipment Replacement | 6500 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | 6600 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | 6700 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 22,717.50 | 1,781,276.63 | 1,803,994.13 | 60,000.00 | 558,605.00 | 618,605.00 | -65.7% |
| 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 | | 105,295.00 | 0.00 | 105,295.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | 7141 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | 7142 | | 376,520.00 | 0.00 | 376,520.00 | 461,857.00 | 0.00 | 461,857.00 | 22.7% |
| 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 | 3,637,322.71 | 3,637,322.71 | 0.00 | 3,797,560.00 | 3,797,560.00 | 4.4% |
| To County Offices | 7212 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7213 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | 7439 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 481,815.00 | 3,637,322.71 | 4,119,137.71 | 461,857.00 | 3,797,560.00 | 4,259,417.00 | 3.4% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | 7310 | | (7,621,692.76) | 7,621,692.76 | 0.00 | (11,308,178.60) | 11,308,178.13 | (.47) | New |
| Transfers of Indirect Costs - Interfund | 7350 | | (1,348,517.38) | 0.00 | (1,348,517.38) | (2,748,279.24) | 0.00 | (2,748,279.24) | 103.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (8,970,210.14) | 7,621,692.76 | (1,348,517.38) | (14,056,457.84) | 11,308,178.13 | (2,748,279.71) | 103.8% |
| TOTAL, EXPENDITURES | | | 552,533,000.30 | 656,369,664.62 | 1,208,902,664.92 | 604,326,497.25 | 719,235,849.48 | 1,323,562,346.73 | 9.5% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | 8912 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | 8914 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 8919 | | 0.00 | 1,674.94 | 1,674.94 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 1,674.94 | 1,674.94 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | 7611 | | 54,893.91 | 0.00 | 54,893.91 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | 7,395,909.32 | 11,920,462.88 | 19,316,372.20 | 0.00 | 600,000.34 | 600,000.34 | -96.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 7,450,803.23 | 11,920,462.88 | 19,371,266.11 | 0.00 | 600,000.34 | 600,000.34 | -96.9% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | 8931 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | 8953 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |

| 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) | |
| Proceeds from Certificates of Participation | 8971 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | 8972 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 8973 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | 8974 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | | (194,019,017.92) | 194,019,017.92 | 0.00 | (180,535,573.00) | 180,535,573.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | | 0.00 | 0.00 | 0.00 | 0.00 | .09 | .09 | New |
| (e) TOTAL, CONTRIBUTIONS | | | (194,019,017.92) | 194,019,017.92 | 0.00 | (180,535,573.00) | 180,535,573.09 | .09 | New |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (201,469,821.15) | 182,100,229.98 | (19,369,591.17) | (180,535,573.00) | 179,935,572.75 | (600,000.25) | -96.9% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|------------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | | 646,094,953.85 | 41,763,261.15 | 687,858,215.00 | 630,979,646.00 | 42,928,449.00 | 673,908,095.00 | -2.0% |
| 2) Federal Revenue | 8100-8299 | | 977,298.48 | 68,538,850.27 | 69,516,148.75 | 1,718,192.00 | 44,073,992.26 | 45,792,184.26 | -34.1% |
| 3) Other State Revenue | 8300-8599 | | 29,955,204.39 | 126,792,806.21 | 156,748,010.60 | 22,654,103.00 | 126,839,605.47 | 149,493,708.47 | -4.6% |
| 4) Other Local Revenue | 8600-8799 | | 84,884,616.88 | 268,996,987.11 | 353,881,603.99 | 53,127,876.00 | 253,321,023.00 | 306,448,899.00 | -13.4% |
| 5) TOTAL, REVENUES | | | 761,912,073.60 | 506,091,904.74 | 1,268,003,978.34 | 708,479,817.00 | 467,163,069.73 | 1,175,642,886.73 | -7.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 331,286,842.87 | 374,118,944.02 | 705,405,786.89 | 360,231,835.75 | 409,428,139.01 | 769,659,974.76 | 9.1% |
| 2) Instruction - Related Services | 2000-2999 | | 61,297,585.68 | 94,404,310.75 | 155,701,896.43 | 66,165,340.72 | 98,495,653.28 | 164,660,994.00 | 5.8% |
| 3) Pupil Services | 3000-3999 | | 55,066,917.28 | 122,187,473.39 | 177,254,390.67 | 57,800,578.07 | 138,684,636.97 | 196,485,215.04 | 10.8% |
| 4) Ancillary Services | 4000-4999 | | 32,118.40 | 3,135,964.81 | 3,168,083.21 | 4,443,984.00 | 5,698,036.84 | 10,142,020.84 | 220.1% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 21,488.08 | 21,488.08 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 49,957,275.59 | 27,912,214.97 | 77,869,490.56 | 54,274,971.01 | 32,353,435.13 | 86,628,406.14 | 11.2% |
| 8) Plant Services | 8000-8999 | | 54,410,445.48 | 30,951,945.89 | 85,362,391.37 | 60,947,930.70 | 30,778,388.25 | 91,726,318.95 | 7.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 481,815.00 | 3,637,322.71 | 4,119,137.71 | 461,857.00 | 3,797,560.00 | 4,259,417.00 | 3.4% |
| 10) TOTAL, EXPENDITURES | | | 552,533,000.30 | 656,369,664.62 | 1,208,902,664.92 | 604,326,497.25 | 719,235,849.48 | 1,323,562,346.73 | 9.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 209,379,073.30 | (150,277,759.88) | 59,101,313.42 | 104,153,319.75 | (252,072,779.75) | (147,919,460.00) | -350.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 0.00 | 1,674.94 | 1,674.94 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | 7600-7629 | | 7,450,803.23 | 11,920,462.88 | 19,371,266.11 | 0.00 | 600,000.34 | 600,000.34 | -96.9% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (194,019,017.92) | 194,019,017.92 | 0.00 | (180,535,573.00) | 180,535,573.09 | .09 | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (201,469,821.15) | 182,100,229.98 | (19,369,591.17) | (180,535,573.00) | 179,935,572.75 | (600,000.25) | -96.9% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,909,252.15 | 31,822,470.10 | 39,731,722.25 | (76,382,253.25) | (72,137,207.00) | (148,519,460.25) | -473.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 219,721,613.28 | 193,564,397.10 | 413,286,010.38 | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 13.2% |

| Description | Function Codes | Object Codes | 2023-24 Unaudited Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | 9793 | | 1,707,150.00 | 13,221,203.00 | 14,928,353.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 221,428,763.28 | 206,785,600.10 | 428,214,363.38 | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 9.3% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 221,428,763.28 | 206,785,600.10 | 428,214,363.38 | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 9.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 229,338,015.43 | 238,608,070.20 | 467,946,085.63 | 152,955,762.18 | 166,470,863.20 | 319,426,625.38 | -31.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 9711 | | 77,320.11 | 0.00 | 77,320.11 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | 9712 | | 1,380,951.32 | 0.00 | 1,380,951.32 | 1,875,150.00 | 0.00 | 1,875,150.00 | 35.8% |
| Prepaid Items | 9713 | | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | 9719 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | | 0.00 | 238,608,070.20 | 238,608,070.20 | 0.00 | 166,596,609.27 | 166,596,609.27 | -30.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | 9750 | | 104,775,555.59 | 0.00 | 104,775,555.59 | 38,118,655.39 | 0.00 | 38,118,655.39 | -63.6% |
| Other Commitments (by Resource/Object) | 9760 | | 85,144,916.36 | 0.00 | 85,144,916.36 | 75,144,916.36 | 0.00 | 75,144,916.36 | -11.7% |
| ERP System Replacement | 0000 | 9760 | 25,144,916.36 | | 25,144,916.36 | | | 0.00 | |
| Rainy Day Reserve | 0000 | 9760 | 60,000,000.00 | | 60,000,000.00 | | | 0.00 | |
| ERP System Replacement | 0000 | 9760 | | | 0.00 | 15,144,916.36 | | 15,144,916.36 | |
| Rainy Day Reserve | 0000 | 9760 | | | 0.00 | 60,000,000.00 | | 60,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | 9780 | | 13,333,793.43 | 0.00 | 13,333,793.43 | 11,333,793.43 | 0.00 | 11,333,793.43 | -15.0% |
| Transition | 0000 | 9780 | 5,000,000.00 | | 5,000,000.00 | | | 0.00 | |
| GASB 31/72 Fair Market Value of Investment | 0000 | 9780 | 6,333,793.43 | | 6,333,793.43 | | | 0.00 | |
| Terminated/Retired retro | 0000 | 9780 | 2,000,000.00 | | 2,000,000.00 | | | 0.00 | |
| Transition | 0000 | 9780 | | | 0.00 | 5,000,000.00 | | 5,000,000.00 | |
| GASB 31/72 Fair Market Value of Investment | 0000 | 9780 | | | 0.00 | 6,333,793.43 | | 6,333,793.43 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 24,565,478.62 | 0.00 | 24,565,478.62 | 26,483,247.00 | 0.00 | 26,483,247.00 | 7.8% |
| Unassigned/Unappropriated Amount | 9790 | | 0.00 | 0.00 | 0.00 | 0.00 | (125,746.07) | (125,746.07) | New |

| Resource | Description | 2023-24 Unaudited Actuals | 2024-25 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 16,897,682.31 | 11,063,699.21 |
| 3010 | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 0.00 | .03 |
| 3060 | ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program) | 0.00 | .13 |
| 3310 | Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 | 0.00 | .01 |
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 0.00 | .47 |
| 4203 | ESSA: Title III, English Learner Student Program | 0.00 | .08 |
| 5810 | Other Restricted Federal | 2,113.90 | 2,113.60 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 2,910,615.00 | 0.00 |
| 6230 | California Clean Energy Jobs Act | 22,955.59 | 22,955.59 |
| 6266 | Educator Effectiveness, FY 2021-22 | 5,629,332.62 | 878,052.23 |
| 6300 | Lottery: Instructional Materials | 4,414,055.95 | 4,414,055.95 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 11,288,364.86 | 11,288,364.70 |
| 6333 | | 0.00 | .40 |
| 6385 | Governor's CTE Initiative: California Partnership Academies | 0.00 | .58 |
| 6387 | Career Technical Education Incentive Grant Program | 0.00 | .09 |
| 6388 | Strong Workforce Program | 0.00 | .78 |
| 6520 | Special Ed: Project Workability LEA | 0.00 | .19 |
| 6546 | Mental Health-Related Services | 2.00 | 2.03 |
| 6547 | Special Education Early Intervention Preschool Grant | 0.00 | 30.00 |
| 6690 | Tobacco-Use Prevention Education: Grades Six Through Twelve | 0.00 | .21 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 21,367,987.09 | 13,742,862.09 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 2,438,744.62 | 2,267,995.48 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 2,704,457.77 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 241,972.00 | 5,095.32 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 393.16 | 393.16 |
| 7399 | LCFF Equity Multiplier | 1,280,501.00 | 1,280,501.00 |
| 7412 | A-G Access/Success Grant | 5,495,043.83 | 3,782,899.63 |
| 7413 | A-G Learning Loss Mitigation Grant | 948,576.61 | 934,306.38 |
| 7435 | Learning Recovery Emergency Block Grant | 47,298,007.31 | 8,832,261.88 |
| 7810 | Other Restricted State | 422,438.77 | 21,295.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 0.00 | 7,528,919.38 |
| 9010 | Other Restricted Local | 115,244,825.81 | 100,530,803.67 |
| Total, Restricted Balance | | 238,608,070.20 | 166,596,609.27 |