

# MADERA UNIFIED SCHOOL DISTRICT

## Financial Report 2023-24 Estimated Actuals & 2024-25 Adopted Budget



### **Board of Trustees:**

Lucy Salazar, President, Ruben Mendoza, Clerk  
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### **Superintendent:**

Todd Lile

### **Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

### **Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

## *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

## *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

## *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

# 2023-24 Estimated Actuals Report & 2024-25 Adopted Budget

The budget process starts in January with the governor's proposed state budget and continues with the May Revision. The budget development process ends in June with the state's Adopted Budget for the coming fiscal year.

Madera Unified School District depends on the state for much of its revenue. The district's projections for revenue and expenditures were updated using the May Revision to incorporate the latest budget and financial planning factors.

## Assumptions

The following assumptions were used to update the 2023-24 Estimated Actuals and the 2024-25 Adopted Budget:

- Cost of Living Adjustment (COLA)
- Enrollment & Attendance Projections
- CalSTRS/CalPERS Rates
- Statutory Benefit Rates
- Health & Welfare Increase
- and Others

\*\*A complete list of assumptions can be found on page 14 of this document.

On May 10, 2024, Governor Gavin Newsom released the May Revision to the proposed state budget for 2024-25. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from .76% to 1.07%. The estimated COLA increases for the outyears are shown below:

	2023-24	2024-25	2025-26	2026-27
LCFF COLA	8.22%	1.07%	2.93%	3.08%

Other major funding provision in the 2024-25 Governor's May Revision are several proposals to address chronic absenteeism and lost instructional time, including the following:

- Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
- Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.

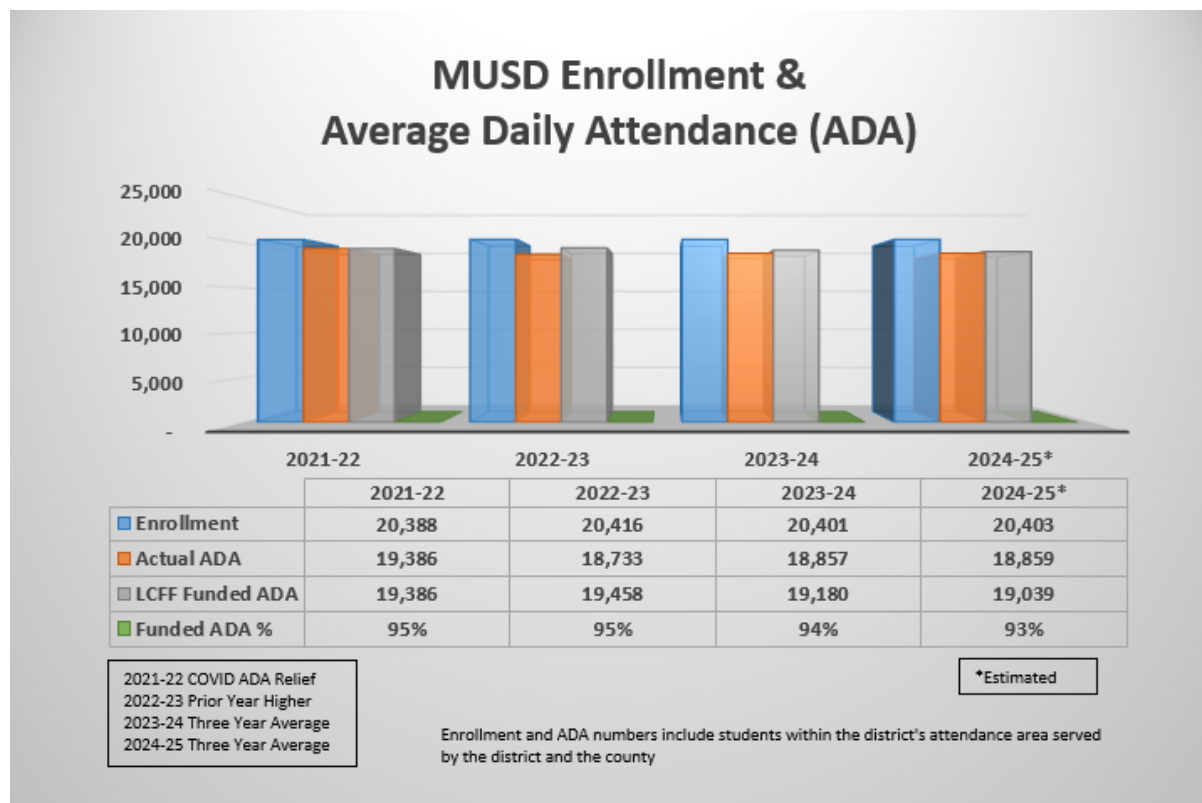
Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, districts should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see Proposition 98 Risk Factors below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

## Enrollment & Attendance

The district’s main source of revenue is calculated using the student’s enrollment and attendance in the LCFF. The enrollment declined from 20,416 in 2022-23 to 20,401 in 2023-24, and it is estimated to stay flat in 2024-25, consequently, the attendance is lower than the historical 95% average. The California Department of Education (CDE) implemented a new ADA method to fund the LCFF. The state uses the greater of current year, prior year, or the average of the most recent three prior years’ ADA to fund the LCFF.

The district is experiencing a decrease in Funded ADA since the last three years of attendance has been lower than in pre-pandemic years.

Below is the district’s enrollment and attendance for the last two years, current year and the estimates for 2024-25:



## Unduplicated Pupil Count and Percent

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to provide support for instructional activities and services for these students.

The unduplicated pupil count below includes students within the district's attendance are served by the district and the county. The count and UPP for the last two years, current year, and the estimates for 2024-25 are below:

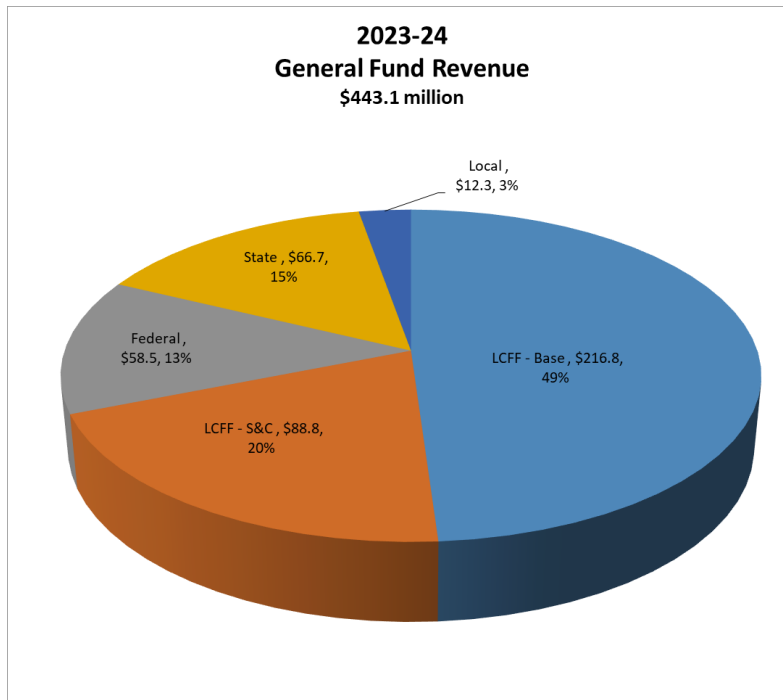
	2021-22	2022-23	2023-24	2024-25*
Count	18531	18650	18684	18684
UPP	90.77%	91.05%	91.28%	91.50%

## General Fund Revenue

The General Fund is composed of Unrestricted and Restricted funds. The flexibility afforded by the two different types of funding is very different. The Unrestricted funds are generated primarily by the LCFF and are available for the general and discretionary needs of the district, they are very flexible and the Governing Board has the authority to approve how these funds are used. Restricted funds, on the other hand, come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

The 2023-24 Revenue is \$443.1 million. The LCFF was calculated using the 8.22% COLA. The LCFF revenue also includes the Home-to-School Transportation and the Transitional Kindergarten Addon.

The district was awarded \$1.1 million for the new LCFF Equity Multiplier for Eastin Arcola, Furman ISP, Ripperdan, and Mt. Vista schools. These funds are allocated for school sites with prior year non-stability rate greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. Equity Multiplier funding is required to be used to provide evidence-based services and support for students at these school sites. Districts are also required to document the efforts to improve outcomes for students at these school sites beginning with the 2024-25 Local Control and Accountability Plan (LCAP).



**2023-24 = \$443,089,642**

**Unrestricted – \$287,914,286**

**LCFF - \$305.6 million**

-Base Grant - \$212.3 million

-S&C - \$88.8 million

-Addons - \$4.5 million

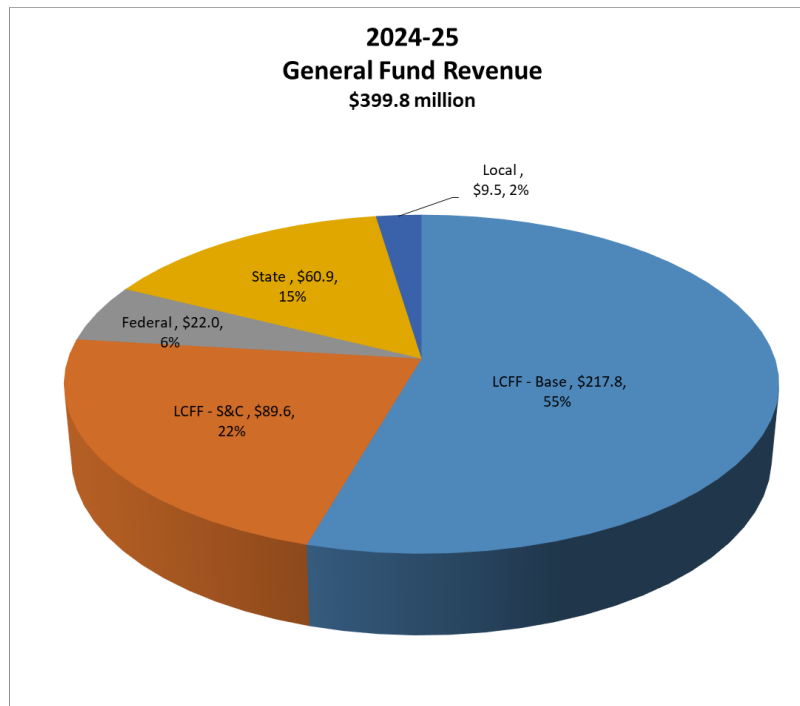
**Restricted – \$155,175,356**

COVID-19 Funds - \$29.2 million

STRS-on-Behalf - \$11.1 million

The 2024-25 Revenue is estimated at \$399.8 million. The LCFF was calculated using the 1.07% COLA. The COLA increase was also applied to the Transportation and Transitional Kindergarten Addon in the LCFF and to the Equity Multiplier funds.

The Expanded Learning Opportunity Program (ELOP) has been budgeted at the same allocation level as 2023-24, \$25 million. The COVID-19 Relief Funds will be depleted in 2023-24 and there will be no more of these funds in 2024-25.



**2024-25 = \$399,779,639**

**Unrestricted – \$282,052,810**

**LCFF - \$307.4 million**

-Base Grant - \$213.2 million

-S&C - \$89.6 million

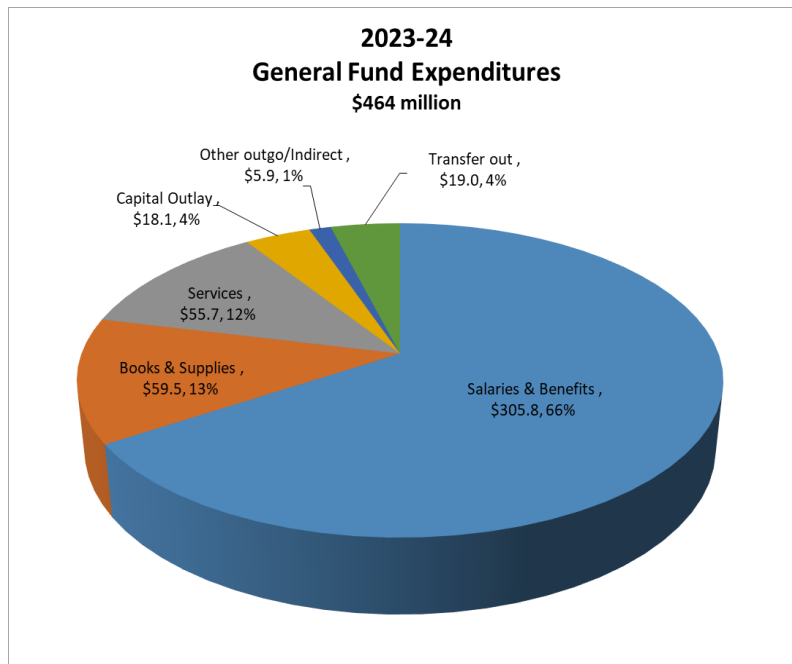
-Addons - \$4.6 million

**Restricted – \$117,726,829**

STRS-on-Behalf - \$12.9 million

## General Fund Expenditures

The 2023-24 expenditures were revised to match revenues and budgets were adjusted to release funds for expenditures that were not likely to happen by June 30<sup>th</sup>. The district continues the annual \$500 thousand contribution to the OPEB – Section 115, and the transfer to the Special Reserve - Building (Fund 41) is estimated at \$13 million to meet the 10% Reserve Cap. The actual transfer will happen before closing the books for 2023-24. The 2023-24 budget is \$464 million, it includes \$11.1 million for the STRS-on-behalf. GASB Statement 24 requires school districts to recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees.



**2023-24 = \$463,984,494**

Unrestricted – \$278,122,892

Restricted – \$185,861,602

-One-Time Funds - \$49.7 million

Salaries & Benefits - \$305.8 million

Books & Supplies - \$59.5 million

Services - \$55.7 million

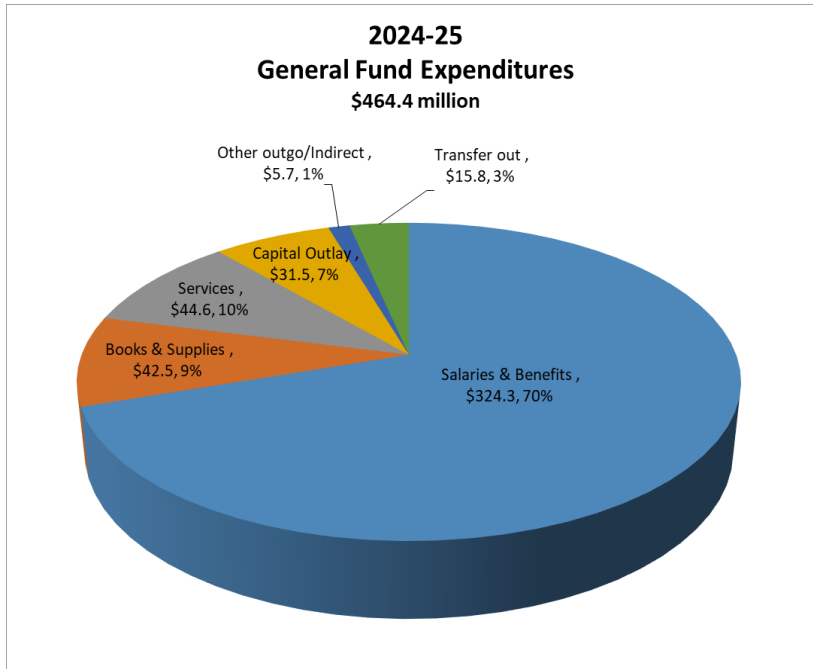
Capital Projects - \$18.1 million

Transf/Indirect - \$24.9 million

The 2024-25 expenditures reflect new positions, as well as the step and column increase as employees moved up in the various salary schedules. The COVID-19 Relief funds are been depleted in 2023-24. All positions currently funded with these funds, have been absorbed into unrestricted funds or other grants. Other expenditures funded with one-time funds will be reflected as the carryover and deferred revenues are brought into the new fiscal year as the books close for 2023-24.

The 2024-25 budget is \$464.4 million, it includes the \$500 thousand contribution to the OPEB – Section 115, the interfund transfer of \$10 million to the Special Reserve – Building (Fund 41) and \$12.9 million for the STRS-on-Behalf.





**2024-25 = \$464,432,844**

Unrestricted – \$298,303,795

Restricted – \$166,129,049

Salaries & Benefits - \$324.3 million

Books & Supplies - \$41.5 million

Services - \$44.6 million

Capital Projects - \$31.5 million

Transf/Indirect - \$21.4 million

## Special Education

The proposed 1.07% COLA increase also applies to Special Education funding. The cap on the amount of additional funding Special Education Local Plan Areas (SELPAs) included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25. This proposal intention was to consider declining enrollment as part of the allocation.

The budget for the Special Education program is \$40 million in Fiscal Year 2024-25. This budget includes the following new positions:

- 1 Coordinator
- 8 Teachers
- 2 Psychologists
- 15 Paraprofessionals

## Routine Repair & Maintenance Account (RRMA)

EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. This is accomplished by the establishment of a restricted account within the district's General Fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings. The RRMA budget has to be at least 3% of the General Fund expenditures. The total budget for this program in 2024-25 is \$13.5 million.

## Transportation Department

The Home-to-School Transportation budget is \$9.3 million. Since the inception of the LCFF in 2013-14, the funds for this program were halted at \$2.8 million and it is included in the LCFF funds. Starting in 2023-24, the Home-to-School Transportation add-on is receiving the COLA increase and the district is receiving an additional \$1 million for this program. These increases will help offset the constant increase cost of this program.



## COVID-19 Relief Funds and Other One-Time Funds

The district has been awarded approximately \$200 million in COVID-19 Relief funds and other One-Time funds since 2020. The table below shows the up-to-date amounts of the various sources. The table shows the expenditures, budgeted amounts, and available balances:

Resource	Fund Type	Deadline	Award Amount	Spent 2020-2023	Budgeted 2023-24*	Budgeted 2024-25	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 7,079,582	\$ -	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ 999,999	\$ -	\$ -	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 828,940	\$ -	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 30,562,526	\$ -	\$ -	\$ -
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,424,773	\$ 2,424,773	\$ -	\$ -	\$ (0)
32170	ELO-G (ESSER II)	9/30/2023	\$ 559,493	\$ 559,493	\$ -	\$ -	\$ (0)
74220	IPI	9/30/2024	\$ 8,695,440	\$ 8,695,440	\$ -	\$ -	\$ -
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 7,482,227	\$ -	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ 1,572,979	\$ -	\$ -	\$ -
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ 1,558,941	\$ -	\$ -	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ 856,896	\$ 1,830,449	\$ -	\$ 0
32130	ESSER III	9/30/2024	\$ 54,962,207	\$ 39,895,851	\$ 15,066,356	\$ -	\$ 0
32140	ESSER III (LLM)	9/30/2024	\$ 13,740,552	\$ 1,503,566	\$ 12,236,986	\$ -	\$ (0)
67620	Arts, Music & IM Grant	6/30/2026	\$ 11,345,832	\$ 1,181,022	\$ 2,728,041	\$ 7,436,769	\$ 0
74350	Learning Recovery Grant	6/30/2028	\$ 32,913,163	\$ 75,922	\$ 17,837,241	\$ 15,000,000	\$ 0
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 200,716,927	\$ 128,581,085	\$ 49,699,073	\$ 22,436,769	\$ 0

\*Budgeted amounts includes the following:

Encumbered:	\$ 4,245,608
Spent:	\$ 30,200,927
Available Budget:	\$ 15,252,538
	<b>\$ 49,699,073</b>

The district will continue coordinating the various funds to maximize and optimize the programs and services provided to the students. Once these funds are depleted, the district will continue funding these positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the one-time funds to provide what our students need to experience a high-quality education in Madera Unified.

## General Fund Ending Balance & Reserve

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024-25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision. Madera Unified will continue to comply with the 10 percent reserve cap using the board authorized resolutions listed below:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the interfund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met.
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation.

The district is estimating an ending balance of \$144.3 million in 2023-24 and \$79.6 million in 2024-25. Based on the most current financial information, the projected district's ending balance and reserve for the current year and the next three years are below:

	2023-24	2024-25	2025-26	2026-27
<b>Projected Ending Balance</b>	\$144,251,957	\$79,598,752	\$62,551,116	\$52,205,475
<b>Projected Reserve</b>	10.5%	10.1%	10.0%	10.0%
<b>COVID Funds</b>				

Although General Fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District's attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2023-24 and 2024-25 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future.

## Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receive a contribution from the General Fund. These interfund transfer has been approved by the Governing Board and accomplishes two main objectives, that the General Fund meets the 10 percent Reserve Cap and fund new constructions approved by the Governing Board.

Fund #	Description	Projected Beginning Balance 7/01/2024	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2025
01	General Fund	\$ 144,251,957	\$ 399,779,639	\$ 448,701,131	\$ (15,731,713)	\$ 79,598,752
08	Student Activity Special Revenue	\$ 841,778	\$ -	\$ 104,569		\$ 737,209
11	Adult Education	\$ 303,792	\$ 1,951,002	\$ 1,951,002		\$ 303,792
12	Child Development	\$ -	\$ 3,612,174	\$ 3,612,174		\$ -
13	Child Nutrition	\$ 4,253,955	\$ 20,418,712	\$ 20,426,685		\$ 4,245,982
21	Building Fund (Bond Proceeds)	\$ 32,097,487	\$ 775,000	\$ -		\$ 32,872,487
25	Developer Fees	\$ 5,348,427	\$ 2,100,000	\$ -	\$ (60,000)	\$ 7,388,427
27	Redevelopment Agency	\$ 615,214	\$ 1,187,555		\$ (1,176,555)	\$ 626,214
35	County School Facilities	\$ 41,713,776	\$ 500,000	\$ -		\$ 42,213,776
40	Special Reserve Capital	\$ 255,516	\$ 10,000	\$ -	\$ 1,000,000	\$ 1,265,516
41	Special Reserve Building	\$ 68,575,049	\$ 1,000,000	\$ -	\$ 10,000,000	\$ 79,575,049
51	Bond Interest and Redemption	\$ 8,419,293	\$ 9,922,537	\$ 11,190,563		\$ 7,151,267
56	Debt Service	\$ 755,551	\$ 14,000	\$ 5,968,268	\$ 5,968,268	\$ 769,551
	<b>TOTAL</b>	<b>\$ 307,431,795</b>	<b>\$ 441,270,619</b>	<b>\$ 491,954,392</b>	<b>\$ -</b>	<b>\$ 256,748,022</b>

## Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in current year and in the next three years:

New Revenue from LCFF				
	2023-24	2024-25	2025-26	2026-27
<b>DOF Estimated COLA</b>	<b>8.22%</b>	<b>1.07%</b>	<b>2.93%</b>	<b>3.08%</b>
Estimated LCFF Revenue	\$305,670,126	\$ 307,377,210	\$ 314,430,020	\$ 324,737,244
Total New revenue	<b>\$ 19,440,208</b>	<b>\$ 1,707,084</b>	<b>\$ 7,052,810</b>	<b>\$ 10,307,224</b>

The multi-year projection includes the major expense increases for each year; these increases are based on the assumptions listed in page 14. The district faces near and long challenges, including risks to the state revenue forecast, reduced ADA, and inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. The district will continue to assess its financial situation, work closely with Madera County Superintendent of Schools (MCSOS), and plan accordingly to maintain fiscal solvency and educational program integrity.

The table below shows the estimated expense increases in the current year and the next three years:

New Expenses				
	2023-24	2024-25	2025-26	2026-27
Step & Col Increase	\$ 2,700,000	\$ 2,750,000	\$ 3,500,000	\$ 3,550,000
Salary Increase 4%	\$ 6,675,000			
Classified Salary Study	\$ 3,500,000			
Statutory Benefits Increase	\$ 1,600,000	\$ 1,300,000	\$ 1,500,000	\$ 1,400,000
Services (Liability Insurance, Utilities)	\$ 2,352,000	\$ 2,553,000	\$ 1,355,000	\$ 1,450,000
New Positions (Core Staffing)	\$ 2,535,000	\$ 2,516,000	\$ 400,000	\$ 220,000
20% Increase to School Budgets	\$ 750,000			
10% Increase to Department Budgets	\$ 1,613,000			
THS Stadium Start up funds	\$ 500,000			
Husein Elementary Staff		\$ 197,000		\$ 1,500,000
Husein Elementary Start up funds				\$ 1,000,000
Husein Elementary Operating Budget				\$ 100,000
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 22,275,000</b>	<b>\$ 9,366,000</b>	<b>\$ 6,805,000</b>	<b>\$ 9,270,000</b>

# Future Years

## **2025-26**

1. Estimated COLA at 2.93%, New Revenue - \$7 million
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increases and flat ADA
5. Continue plans to open Husein Elementary in August 2026

## **2026-27**

1. Estimated COLA at 3.08%, New Revenue - \$10 million
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increase and flat ADA
5. Open Husein Elementary

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

**Honesty + Competency = Trust**

## \*\*List of Assumptions

	Supplemental Concentration						
		2024-25	Base	Grade	20% of Adj.	65% of Adj.	
	Grade	Projected	Grant Per	Span	Base for	Base for	
	Level	ADA	ADA	Add-ons	Unduplicated	Unduplicated	Target Per ADA
					Enrollment	over 55%	
1	K-3	5,856.30	\$10,025	\$1,043	\$2,025	\$2,626	\$92,057,095
2	4-6	4,399.96	\$10,177		\$1,862	\$2,414	\$63,596,513
3	7-8	2,935.08	\$10,478		\$1,917	\$2,486	\$43,678,040
4	9-12	5,847.86	\$12,144	\$316	\$2,280	\$2,956	\$103,485,573
5	Total Base	19,039.20	(District 18,797.54 (3yr average) + County 241.66)				\$302,817,221
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$3,052,128
8	Transitional Kindergarten-add on						\$1,084,212
10	2023-24 LCFF Entitlement includes a 1.07% COLA increase						\$307,377,210
11	Projected Enrollment - at 20,403 (District 20,143 + County 260)						
12	Unduplicated % of Enrollment = 91.50%						
13	Lottery - \$177 per ADA Unrestricted, \$72 per ADA Restricted						
14	Mandated Block Grant Grades K-8 - \$38.21 per ADA, Grades 9-12 - \$73.62 per ADA						
15	Title I - No change, Title II - No change, Title III - No change						
16	Special Ed Funding - 1.07% COLA						
17	Hourly Minimum Wage increase from \$16 to \$16.50						
18	Additional Staffing - See List Below						
19	Step and Longevity Increases 1.5%						
20	3% increase in Health & Welfare Benefit Contribution						
21	STRS - No change from 19.10%						
22	PERS - increase from 26.68% to 27.05%						
23	Workers Compensation Insurance decrease from 1.177% to 1.039%						
24	State Unemployment Insurance - No change from .05%						
25	Increase in Property & Liability Insurance of 7%						
26	Indirect Rate increase from 9.55% to 10.76%						
27	Increase Operating Expenses 5%						
28	Restricted Maintenance Contribution 3% of General Fund Expenditures to meet the state requirement						
29							
30							

## Additional Staffing (Board approved January 23, 2024)

### 2024-25 Core Staffing

EMPL TYPE	POSITION	FTE	ESTIMATED COST/FTE	ESTIMATED TOTAL COST	FUNDING SOURCE	DEPARTMENT or SITE	SEC LEAD	New Close Freeze	EFFECTIVE DATE
<b>MANAGEMENT POSITIONS</b>									
ME	Elementary Principal (Husein School)	1	\$129,332	\$129,332	LCFF	School of Leadership	Oracio Rodriguez	New	7/1/2024
ME	Special Education Coordinator	1	\$166,992	\$166,992	LCFF	Special Education	Prince Marshall	New	7/1/2024
SL	Community Athletics Events Supervision	1	\$153,328	\$153,328	ELOP	School of Leadership	Oracio Rodriguez	New	7/1/2024
ML	Director of ELOP	1	\$205,800	\$205,800	ELOP	Educational Services	Sheryl Sisil	New	1/24/2024
ME	Coordinator of ELOP	-1	\$184,836	(\$184,836)	ELOP	Educational Services	Sheryl Sisil	Close	1/24/2024
ME	Speech & Language Pathologist	-7	\$150,000	(\$1,050,000)	LCFF	Special Education	Prince Marshall	Close	1/24/2024
SL	Behavior Health Supervisor	-1	\$181,272	(\$181,272)	LREBG	Health & Wellness	Prince Marshall	Close	1/24/2024
ME	Coordinator of Migrant Education	-1	\$175,920	(\$175,920)	LCFF	Educational Services	Sheryl Sisil	Close	1/24/2024
ME	School Base Mental Health Coordinator	-1	\$166,992	(\$166,992)	SBMH	Culture & Climate	Prince Marshall	Close	1/24/2024
<b>CERTIFICATED POSITIONS</b>									
CE	High School Teacher (7 Period Implementation)	23	\$90,500	\$2,081,500	LCFF	School of Leadership	Oracio Rodriguez	New	7/1/2024
CE	Special Education Teacher	8	\$90,500	\$724,000	LCFF	Special Education Services	Prince Marshall	New	7/1/2024
CE	Teachers (Elementary Electives @ Madison)	3	\$90,500	\$271,500	LCFF	Educational Services	Sheryl Sisil	New	7/1/2024
CE	Teacher (DLI/RTI) @ Washington/Pershing	1	\$90,500	\$90,500	50% Title I DO 50% Title III DO	Educational Services	Sheryl Sisil	New	7/1/2024
CE	Teachers (Newcomer @ MSHS & MLK)	2	\$90,500	\$181,000	LCFF	Educational Services	Sheryl Sisil	New	7/1/2024
CE	Teacher (Reading Specialist)	5	\$90,500	\$452,500	Literacy Coaches and Reading Specialists Grant	Educational Services	Sheryl Sisil	New	7/1/2024
CE	Dance Teacher (Itinerant)	3	\$90,500	\$271,500	AMS (Prop 28)	School of Leadership	Oracio Rodriguez	New	7/1/2024
CE	Art Teacher (Independent Study K-12)	1	\$90,500	\$90,500	AMS (Prop 28)	School of Leadership	Oracio Rodriguez	New	7/1/2024
CE	Music Teacher (Alternative Education)	1	\$90,500	\$90,500	AMS (Prop 28)	School of Leadership	Oracio Rodriguez	New	7/1/2024
CE	Psychologist	2	\$152,182	\$304,364	LCFF	Special Education Services	Prince Marshall	New	7/1/2024
CE	Teacher Itinerant - Math	-2	\$90,500	(\$181,000)	LCFF	Eastin Arcola & Dixieland School	Oracio Rodriguez	Close	1/24/2024
CE	District & Climate Coach	-2	\$91,824	(\$183,648)	LCFF	Culture & Climate	Prince Marshall	Close	1/24/2024
CL	Teacher - Elementary STEM	-0.5	\$90,500	(\$45,250)	ESSER III	Human Resources	Joe Aiello	Close	1/24/2024
CE	Teacher Support Mentor	-3	\$95,445	(\$286,335)	ESSER III	Human Resources	Joe Aiello	Close	1/24/2024
CE	Teacher ISP	-1	\$90,500	(\$90,500)	LREBG	Human Resources	Joe Aiello	Close	1/24/2024
CE	Teacher in Special Assignment-RTI	-1	\$90,500	(\$90,500)	Title I	Madison School	Sheryl Sisil	Close	1/24/2024
CE	Teacher	-1	\$90,500	(\$90,500)	LCFF	Monroe School	Oracio Rodriguez	Freeze	1/24/2024
<b>CLASSIFIED POSITIONS</b>									
CL	Grounds I	1	\$80,072	\$80,072	LCFF	M&O	Sandon Schwartz	New	7/1/2024
CL	Ground II	1	\$85,615	\$85,615	LCFF	MHS	Sandon Schwartz	New	7/1/2024
CL	Bilingual Paraprofessional - Biliterate Paraprofessional - Newcomer Program @ MSHS & MLK	1.625	\$74,315	\$120,762	LCFF	Educational Services	Sheryl Sisil	New	7/1/2024
CL	Special Education Paraprofessional (15)	13.13	\$74,315	\$975,384	LCFF	Special Education Services	Prince Marshall	New	7/1/2024
CL	Curator	1	\$120,000	\$120,000	AMS (Prop 28)	School of Leadership	Oracio Rodriguez	New	7/1/2024
CL	Payroll Specialist - Lead	1	\$121,490	\$121,490	LCFF	Fiscal Services	Arelis Garcia	Unfreeze	7/1/2024
CL	Parent Resource Center Assistant	-0.88	\$50,000	(\$43,750)	LCFF	Community Serv & PRC	Prince Marshall	Close	1/24/2024
CL	Bus Relief	-2	\$90,000	(\$180,000)	LCFF	Transportation	Sandon Schwartz	Freeze	1/24/2024
CL	Student Advocate	-1	\$84,827	(\$84,827)	ESSER III	Families in Transition	Prince Marshall	Close	1/24/2024
CL	Spanish Translator-Interpreter	-1	\$82,732	(\$82,732)	ESSER III	Communications	Sandon Schwartz	Close	1/24/2024
CL	Child Welfare & Attendance Liaison (Family Liason-SA Tech new title)	-1	\$74,894	(\$74,894)	ESSER III	Student Services	Prince Marshall	Close	1/24/2024
CL	School Safety Officer	-1	\$88,000	(\$88,000)	LCFF	Desmond Middle School	Prince Marshall	Close	1/24/2024
				<b>\$3,315,927</b>	<b>Estimated Total Cost</b>				



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2023-24 Estimated 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		
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		
71	Retiree Benefit Fund		
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		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description			Resource Codes		Object Codes	2023-24 Estimated 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	305,670,126.00	0.00		305,670,126.00	307,377,210.00	0.00		307,377,210.00	0.6%	
2) Federal Revenue		8100-8299	0.00	58,472,431.00		58,472,431.00	0.00	21,947,139.00		21,947,139.00	-62.5%	
3) Other State Revenue		8300-8599	5,815,053.00	60,868,752.00		66,683,805.00	5,292,112.00	55,622,478.00		60,914,590.00	-8.7%	
4) Other Local Revenue		8600-8799	5,148,297.00	7,054,983.00		12,203,280.00	2,759,090.00	6,721,610.00		9,480,700.00	-22.3%	
5) TOTAL, REVENUES			316,633,476.00	126,396,166.00		443,029,642.00	315,428,412.00	84,291,227.00		399,719,639.00	-9.8%	
B. EXPENDITURES												
1) Certificated Salaries		1000-1999	105,839,661.00	35,750,938.00		141,590,599.00	118,569,233.00	29,008,095.00		147,577,328.00	4.2%	
2) Classified Salaries		2000-2999	42,860,102.00	13,364,314.00		56,224,416.00	45,944,819.00	13,379,442.00		59,324,261.00	5.5%	
3) Employee Benefits		3000-3999	73,700,213.00	34,216,293.00		107,916,506.00	82,763,622.00	34,646,287.00		117,409,909.00	8.8%	
4) Books and Supplies		4000-4999	13,448,007.00	46,068,676.00		59,516,683.00	14,960,397.00	27,568,095.00		42,528,492.00	-28.5%	
5) Services and Other Operating Expenditures		5000-5999	24,556,063.00	31,137,798.00		55,693,861.00	27,108,882.00	17,467,290.00		44,576,172.00	-20.0%	
6) Capital Outlay		6000-6999	5,625,687.00	12,496,802.00		18,122,489.00	372,000.00	31,177,800.00		31,549,800.00	74.1%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,910,972.00	3,005,439.00		6,916,411.00	3,705,841.00	3,006,017.00		6,711,858.00	-3.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,829,188.00)	9,821,342.00		(1,007,846.00)	(10,922,712.00)	9,876,023.00		(1,046,689.00)	3.9%	
9) TOTAL, EXPENDITURES			259,111,517.00	185,861,602.00		444,973,119.00	282,502,082.00	166,129,049.00		448,631,131.00	0.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
			57,521,959.00	(59,465,436.00)		(1,943,477.00)	32,926,330.00	(81,837,822.00)		(48,911,492.00)	2,416.7%	
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	60,000.00	0.00		60,000.00	60,000.00	0.00		60,000.00	0.0%	
b) Transfers Out		7600-7629	19,001,375.00	0.00		19,001,375.00	15,791,713.00	0.00		15,791,713.00	-16.9%	
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	10,000.00	0.00		10,000.00	10,000.00	0.00		10,000.00	0.0%	
3) Contributions		8980-8999	(28,779,190.00)	28,779,190.00		0.00	(33,435,602.00)	33,435,602.00		0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,730,565.00)	28,779,190.00		(18,951,375.00)	(49,177,315.00)	33,435,602.00		(15,741,713.00)	-16.9%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
			9,791,394.00	(30,686,246.00)		(20,894,852.00)	(16,250,985.00)	(48,402,220.00)		(64,653,205.00)	209.4%	
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	86,058,343.00	79,088,466.00		165,146,809.00	95,849,737.00	48,402,220.00		144,251,957.00	-12.7%	
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00		0.00	0.0%	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			86,058,343.00	79,088,466.00	165,146,809.00	95,849,737.00	48,402,220.00	144,251,957.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,058,343.00	79,088,466.00	165,146,809.00	95,849,737.00	48,402,220.00	144,251,957.00	-12.7%
2) Ending Balance, June 30 (E + F1e)			95,849,737.00	48,402,220.00	144,251,957.00	79,598,752.00	0.00	79,598,752.00	-44.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	546,697.72	0.00	546,697.72	546,697.72	0.00	546,697.72	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,402,220.00	48,402,220.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,067,496.00	0.00	46,067,496.00	31,453,468.00	0.00	31,453,468.00	-31.7%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth	0000	9760			0.00	11,000,000.00		11,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Unrestricted Lottery - Textbooks RS	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments		9780	635,566.00	0.00	635,566.00	635,566.00	0.00	635,566.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	635,566.00		635,566.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	635,566.00		635,566.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,919,534.82	0.00	13,919,534.82	13,932,985.32	0.00	13,932,985.32	0.1%
Unassigned/Unappropriated Amount		9790	34,630,442.46	0.00	34,630,442.46	32,980,034.96	0.00	32,980,034.96	-4.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	147,432,610.84	65,731,113.34	213,163,724.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,017,979.25)	0.00	(8,017,979.25)				

Description	Resource Codes	Object Codes	2023-24 Estimated 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) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
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	8,854.32	305,674.68	314,529.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	553,329.24	0.00	553,329.24				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			140,026,815.15	66,036,788.02	206,063,603.17				
<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	10,900,612.40	0.00	10,900,612.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			10,900,612.40	0.00	10,900,612.40				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			129,126,202.75	66,036,788.02	195,162,990.77				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	209,623,072.00	0.00	209,623,072.00	211,127,629.00	0.00	211,127,629.00	0.7%
Education Protection Account State Aid - Current Year		8012	65,859,738.00	0.00	65,859,738.00	66,075,258.00	0.00	66,075,258.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	241,294.00	0.00	241,294.00	241,294.00	0.00	241,294.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	34,136,961.00	0.00	34,136,961.00	34,136,961.00	0.00	34,136,961.00	0.0%
Unsecured Roll Taxes		8042	1,358,764.00	0.00	1,358,764.00	1,358,764.00	0.00	1,358,764.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,178,852.00)	0.00	(4,178,852.00)	(4,178,852.00)	0.00	(4,178,852.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	394,628.00	0.00	394,628.00	394,628.00	0.00	394,628.00	0.0%
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			307,535,605.00	0.00	307,535,605.00	309,255,682.00	0.00	309,255,682.00	0.6%
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	(1,865,479.00)	0.00	(1,865,479.00)	(1,878,472.00)	0.00	(1,878,472.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			305,670,126.00	0.00	305,670,126.00	307,377,210.00	0.00	307,377,210.00	0.6%
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	1,757,718.00	1,757,718.00	0.00	1,552,052.00	1,552,052.00	-11.7%
Special Education Discretionary Grants		8182	0.00	285,891.00	285,891.00	0.00	236,181.00	236,181.00	-17.4%
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%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
FEWA					0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs					0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic			3010	8290		11,537,785.00	11,537,785.00	10,338,621.00	10,338,621.00	-10.4%
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		1,301,246.00	1,301,246.00	1,133,742.00	1,133,742.00	-12.9%
Title III, Immigrant Student Program			4201	8290		34,935.00	34,935.00	34,935.00	34,935.00	0.0%
Title III, English Learner Program			4203	8290		1,480,978.00	1,480,978.00	741,738.00	741,738.00	-49.9%
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		4,473,929.00	4,473,929.00	6,190,832.00	6,190,832.00	38.4%
Career and Technical Education			3500-3599	8290		333,214.00	333,214.00	333,214.00	333,214.00	0.0%
All Other Federal Revenue			All Other	8290	0.00	37,266,735.00	37,266,735.00	1,385,824.00	1,385,824.00	-96.3%
TOTAL, FEDERAL REVENUE					0.00	58,472,431.00	58,472,431.00	21,947,139.00	21,947,139.00	-62.5%
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		0.00	0.00	0.00	0.00	0.0%
Prior Years			6500	8319		0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year			All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years			All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs				8520	0.00	94,111.00	94,111.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements				8550	893,888.00	0.00	893,888.00	800,000.00	800,000.00	-10.5%
Lottery - Unrestricted and Instructional Materials				8560	3,542,919.00	1,616,055.00	5,158,974.00	3,417,338.00	4,807,442.00	-6.8%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions				8575	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	0.0%
Pass-Through Revenues from										
State Sources				8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)			6010	8590		3,544,648.00	3,544,648.00	2,644,224.00	2,644,224.00	-25.4%



Description	Resource Codes	Object Codes	2023-24 Estimated 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,353,119.00	1,353,119.00		1,137,484.00	1,137,484.00	-15.9%
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	1,378,246.00	54,260,819.00	55,639,065.00	1,074,774.00	50,450,666.00	51,525,440.00	-7.4%
TOTAL, OTHER STATE REVENUE			5,815,053.00	60,868,752.00	66,683,805.00	5,292,112.00	55,622,478.00	60,914,590.00	-8.7%
<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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	28,869.00	0.00	28,869.00	10,000.00	0.00	10,000.00	-65.4%
Interest		8660	3,653,761.00	0.00	3,653,761.00	2,000,000.00	0.00	2,000,000.00	-45.3%
Net Increase (Decrease) in the Fair Value of Investments									
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%

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File: Fund-A, Version 7

Description	Resource Codes	Object Codes	2023-24 Estimated 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 Support Salaries		2200	16,943,042.00	5,676,159.00	22,619,201.00	18,451,726.00	5,489,650.00	23,941,376.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	3,245,852.00	627,958.00	3,873,810.00	3,675,538.00	529,750.00	4,205,288.00	8.6%
Clerical, Technical and Office Salaries		2400	12,342,085.00	1,176,045.00	13,518,130.00	13,297,320.00	921,348.00	14,218,668.00	5.2%
Other Classified Salaries		2900	4,959,482.00	2,252,348.00	7,211,830.00	4,944,126.00	1,701,301.00	6,645,427.00	-7.9%
TOTAL, CLASSIFIED SALARIES			42,860,102.00	13,364,314.00	56,224,416.00	45,944,819.00	13,379,442.00	59,324,261.00	5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	19,945,132.00	17,568,305.00	37,513,437.00	22,295,979.00	18,379,924.00	40,675,903.00	8.4%
OASDI/Medicare/Alternative		3301-3302	10,524,725.00	3,064,112.00	13,588,837.00	11,884,421.00	3,458,539.00	15,342,960.00	12.9%
Health and Welfare Benefits		3401-3402	5,039,820.00	1,523,658.00	6,563,478.00	5,431,762.00	1,469,285.00	6,901,047.00	5.1%
Unemployment Insurance		3501-3502	33,363,184.00	10,822,493.00	44,185,677.00	37,819,010.00	10,375,722.00	48,194,732.00	9.1%
Workers' Compensation		3601-3602	75,807.00	29,251.00	105,058.00	82,107.00	21,179.00	103,286.00	-1.7%
OPEB, Allocated		3701-3702	1,794,721.00	574,085.00	2,368,806.00	1,706,444.00	439,554.00	2,145,998.00	-9.4%
OPEB, Active Employees		3751-3752	1,964,179.00	624,112.00	2,588,291.00	2,554,642.00	495,241.00	3,049,883.00	17.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			992,645.00	10,277.00	1,002,922.00	989,257.00	6,843.00	996,100.00	-0.7%
			73,700,213.00	34,216,293.00	107,916,506.00	82,763,622.00	34,646,287.00	117,409,909.00	8.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,187,754.00	1,586,855.00	4,774,609.00	3,160,000.00	1,390,104.00	4,550,104.00	-4.7%
Books and Other Reference Materials		4200	171,110.00	438,415.00	609,525.00	80,844.00	320,000.00	400,844.00	-34.2%
Materials and Supplies		4300	8,206,146.00	41,994,460.00	50,200,606.00	8,916,403.00	24,839,444.00	33,755,847.00	-32.8%
Noncapitalized Equipment		4400	1,882,997.00	1,979,172.00	3,862,169.00	2,803,150.00	969,547.00	3,772,697.00	-2.3%
Food		4700	0.00	69,774.00	69,774.00	0.00	49,000.00	49,000.00	-29.8%
TOTAL, BOOKS AND SUPPLIES			13,448,007.00	46,068,676.00	59,516,683.00	14,960,397.00	27,568,095.00	42,528,492.00	-28.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	407,084.00	16,422,188.00	16,829,272.00	241,300.00	10,690,470.00	10,931,770.00	-35.0%
Travel and Conferences		5200	632,208.00	893,445.00	1,525,653.00	609,803.00	642,732.00	1,252,535.00	-17.9%
Dues and Memberships		5300	77,503.00	55,143.00	132,646.00	81,558.00	25,200.00	106,758.00	-19.5%
Insurance		5400 - 5450	2,491,091.00	0.00	2,491,091.00	2,671,185.00	0.00	2,671,185.00	7.2%
Operations and Housekeeping Services		5500	7,387,013.00	5,000.00	7,392,013.00	7,757,200.00	12,021.00	7,769,221.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,525,082.00	5,239,240.00	7,764,322.00	6,113,110.00	2,206,450.00	8,319,560.00	7.2%
Transfers of Direct Costs		5710	(1,234,955.00)	1,234,955.00	0.00	(922,126.00)	922,126.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(61,440.00)	0.00	(61,440.00)	(56,932.00)	0.00	(56,932.00)	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	11,740,155.00	7,279,387.00	19,019,542.00	9,986,004.00	2,959,951.00	12,945,955.00	-31.9%

Description	Resource Codes	Object Codes	2023-24 Estimated 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)	
Communications		5900	592,322.00	8,440.00	600,762.00	627,780.00	8,340.00	636,120.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,556,063.00	31,137,798.00	55,693,861.00	27,108,882.00	17,467,290.00	44,576,172.00	-20.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	135,127.00	135,127.00	0.00	25,000,000.00	25,000,000.00	18,401.1%
Land Improvements		6170	866,708.00	2,877,446.00	3,744,154.00	372,000.00	150,000.00	522,000.00	-86.1%
Buildings and Improvements of Buildings		6200	646,101.00	6,301,067.00	6,947,168.00	0.00	5,144,300.00	5,144,300.00	-26.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,578,850.00	3,153,490.00	6,732,340.00	0.00	852,500.00	852,500.00	-87.3%
Equipment Replacement		6500	534,028.00	29,672.00	563,700.00	0.00	31,000.00	31,000.00	-94.5%
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			5,625,687.00	12,496,802.00	18,122,489.00	372,000.00	31,177,800.00	31,549,800.00	74.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	31,618.00	0.00	31,618.00	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	3,488,314.00	3,005,439.00	6,493,753.00	3,314,801.00	3,006,017.00	6,320,818.00	-2.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	40,069.00	0.00	40,069.00	28,119.00	0.00	28,119.00	-29.8%
Other Debt Service - Principal		7439	350,971.00	0.00	350,971.00	362,921.00	0.00	362,921.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,910,972.00	3,005,439.00	6,916,411.00	3,705,841.00	3,006,017.00	6,711,858.00	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,821,342.00)	9,821,342.00	0.00	(9,876,023.00)	9,876,023.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,007,846.00)	0.00	(1,007,846.00)	(1,046,689.00)	0.00	(1,046,689.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,829,188.00)	9,821,342.00	(1,007,846.00)	(10,922,712.00)	9,876,023.00	(1,046,689.00)	3.9%
TOTAL, EXPENDITURES			259,111,517.00	185,861,602.00	444,973,119.00	282,502,082.00	166,129,049.00	448,631,131.00	0.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	14,000,000.00	0.00	14,000,000.00	11,000,000.00	0.00	11,000,000.00	-21.4%
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	5,001,375.00	0.00	5,001,375.00	4,791,713.00	0.00	4,791,713.00	-4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,001,375.00	0.00	19,001,375.00	15,791,713.00	0.00	15,791,713.00	-16.9%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
(d) TOTAL, USES			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8880	(28,779,190.00)	28,779,190.00	0.00	(33,435,602.00)	33,435,602.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,779,190.00)	28,779,190.00	0.00	(33,435,602.00)	33,435,602.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(47,730,565.00)	28,779,190.00	(18,951,375.00)	(49,177,315.00)	33,435,602.00	(15,741,713.00)	-16.9%

Description			Function Codes		Object Codes	2023-24 Estimated 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	305,670,126.00	0.00		305,670,126.00		307,377,210.00	0.00		307,377,210.00	0.6%	
2) Federal Revenue		8100-8299	0.00	58,472,431.00		58,472,431.00		0.00	21,947,139.00		21,947,139.00	-62.5%	
3) Other State Revenue		8300-8599	5,815,053.00	60,868,752.00		66,683,805.00		5,292,112.00	55,622,478.00		60,914,590.00	-8.7%	
4) Other Local Revenue		8600-8799	5,148,297.00	7,054,983.00		12,203,280.00		2,759,090.00	6,721,610.00		9,480,700.00	-22.3%	
5) TOTAL, REVENUES			316,633,476.00	126,396,166.00		443,029,642.00		315,428,412.00	84,291,227.00		399,719,639.00	-9.8%	
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction	1000-1999		132,188,217.00	114,285,243.00		246,473,460.00		154,207,200.00	71,007,544.00		225,214,744.00	-8.6%	
2) Instruction - Related Services	2000-2999		32,051,703.00	12,113,981.00		44,165,684.00		32,132,900.00	12,451,740.00		44,584,640.00	0.9%	
3) Pupil Services	3000-3999		34,868,008.00	19,641,753.00		54,509,761.00		37,012,652.00	13,232,575.00		50,245,227.00	-7.8%	
4) Ancillary Services	4000-4999		8,232,723.00	6,392,107.00		14,624,830.00		7,844,039.00	17,657,182.00		25,501,221.00	74.4%	
5) Community Services	5000-5999		0.00	10,000.00		10,000.00		0.00	0.00		0.00	-100.0%	
6) Enterprise	6000-6999		363,865.00	0.00		363,865.00		364,900.00	0.00		364,900.00	0.3%	
7) General Administration	7000-7999		14,353,529.00	12,660,981.00		27,014,510.00		16,160,350.00	10,210,929.00		26,371,279.00	-2.4%	
8) Plant Services	8000-8999		33,106,990.00	17,752,098.00		50,859,088.00		31,039,435.00	38,563,062.00		69,602,497.00	36.9%	
9) Other Outgo	9000-9999	Except 7600-7699	3,946,482.00	3,005,439.00		6,951,921.00		3,740,606.00	3,006,017.00		6,746,623.00	-3.0%	
10) TOTAL, EXPENDITURES			259,111,517.00	185,861,602.00		444,973,119.00		282,502,082.00	166,129,049.00		448,631,131.00	0.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)													
			57,521,959.00	(59,465,436.00)		(1,943,477.00)		32,926,330.00	(81,837,822.00)		(48,911,492.00)	2,416.7%	
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	60,000.00	0.00		60,000.00		60,000.00	0.00		60,000.00	0.0%	
b) Transfers Out		7600-7629	19,001,375.00	0.00		19,001,375.00		15,791,713.00	0.00		15,791,713.00	-16.9%	
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	10,000.00	0.00		10,000.00		10,000.00	0.00		10,000.00	0.0%	
3) Contributions		8980-8999	(28,779,190.00)	28,779,190.00		0.00		(33,435,602.00)	33,435,602.00		0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,730,565.00)	28,779,190.00		(18,951,375.00)		(49,177,315.00)	33,435,602.00		(15,741,713.00)	-16.9%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			9,791,394.00	(30,686,246.00)		(20,894,852.00)		(16,250,985.00)	(48,402,220.00)		(64,653,205.00)	209.4%	
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	86,058,343.00	79,088,466.00		165,146,809.00		95,849,737.00	48,402,220.00		144,251,957.00	-12.7%	



Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,058,343.00	79,088,466.00	165,146,809.00	95,849,737.00	48,402,220.00	144,251,957.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,058,343.00	79,088,466.00	165,146,809.00	95,849,737.00	48,402,220.00	144,251,957.00	-12.7%
2) Ending Balance, June 30 (E + F1e)			95,849,737.00	48,402,220.00	144,251,957.00	79,598,752.00	0.00	79,598,752.00	-44.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	546,697.72	0.00	546,697.72	546,697.72	0.00	546,697.72	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,402,220.00	48,402,220.00	0.00	0.00	0.00	-100.0%
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	46,067,496.00	0.00	46,067,496.00	31,453,468.00	0.00	31,453,468.00	-31.7%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth	0000	9760			0.00	11,000,000.00		11,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Unrestricted Lottery - Textbooks RS	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	635,566.00	0.00	635,566.00	635,566.00	0.00	635,566.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	635,566.00		635,566.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	635,566.00		635,566.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,919,534.82	0.00	13,919,534.82	13,932,985.32	0.00	13,932,985.32	0.1%
Unassigned/Unappropriated Amount		9790	34,630,442.46	0.00	34,630,442.46	32,980,034.96	0.00	32,980,034.96	-4.8%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	128,126.00	0.00	-100.0%
5) TOTAL, REVENUES			128,126.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,719.00	833,185.00	509.4%
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			136,719.00	833,185.00	509.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,593.00)	(833,185.00)	9,596.1%
<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>			(8,593.00)	(833,185.00)	9,596.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,778.00	833,185.00	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			841,778.00	833,185.00	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			841,778.00	833,185.00	-1.0%
2) Ending Balance, June 30 (E + F1e)			833,185.00	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	833,185.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	229,915.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,000.46)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			225,914.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			225,914.56		
<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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	128,126.00	0.00	-100.0%
TOTAL, REVENUES			128,126.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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	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%
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	136,719.00	833,185.00	509.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,719.00	833,185.00	509.4%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,719.00	833,185.00	509.4%
<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%
(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 Estimated 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	128,126.00	0.00	-100.0%
5) TOTAL, REVENUES			128,126.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		136,719.00	833,185.00	509.4%
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			136,719.00	833,185.00	509.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,593.00)	(833,185.00)	9,596.1%
<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>			(8,593.00)	(833,185.00)	9,596.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,778.00	833,185.00	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			841,778.00	833,185.00	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			841,778.00	833,185.00	-1.0%
2) Ending Balance, June 30 (E + F1e)			833,185.00	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	833,185.00	0.00	-100.0%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%



Description	Resource Codes	Object Codes	2023-24 Estimated 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	517,394.00	427,292.00	-17.4%
3) Other State Revenue		8300-8599	1,347,650.00	1,387,887.00	3.0%
4) Other Local Revenue		8600-8799	149,283.00	135,823.00	-9.0%
5) TOTAL, REVENUES			2,014,327.00	1,951,002.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	588,141.00	678,627.00	15.4%
2) Classified Salaries		2000-2999	313,249.00	322,533.00	3.0%
3) Employee Benefits		3000-3999	437,484.00	455,723.00	4.2%
4) Books and Supplies		4000-4999	383,919.00	159,455.00	-58.5%
5) Services and Other Operating Expenditures		5000-5999	442,226.00	254,408.00	-42.5%
6) Capital Outlay		6000-6999	7,496.00	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	88,255.00	80,256.00	-9.1%
9) TOTAL, EXPENDITURES			2,260,770.00	1,951,002.00	-13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(246,443.00)	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>			(246,443.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,415.00	303,972.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,415.00	303,972.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,415.00	303,972.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			303,972.00	303,972.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	301,972.00	301,972.00	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	338,839.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,187.81)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			333,651.82		
<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	.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			.14		
<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>					
(G10 + H2) - (I6 + J2)			333,651.68		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	517,394.00	427,292.00	-17.4%
TOTAL, FEDERAL REVENUE			517,394.00	427,292.00	-17.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	55,144.00	76,478.00	38.7%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,222,029.00	1,231,316.00	0.8%
All Other State Revenue	All Other	8590	70,477.00	80,093.00	13.6%
TOTAL, OTHER STATE REVENUE			1,347,650.00	1,387,887.00	3.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	8,260.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	135,823.00	135,823.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,283.00	135,823.00	-9.0%
TOTAL, REVENUES			2,014,327.00	1,951,002.00	-3.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	426,781.00	537,440.00	25.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	148,133.00	141,187.00	-4.7%
Other Certificated Salaries		1900	13,227.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			588,141.00	678,627.00	15.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	100,813.00	104,002.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	193,583.00	197,378.00	2.0%
Other Classified Salaries		2900	18,853.00	21,153.00	12.2%
TOTAL, CLASSIFIED SALARIES			313,249.00	322,533.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	135,661.00	151,212.00	11.5%
PERS		3201-3202	81,918.00	85,784.00	4.7%
OASDI/Medicare/Alternative		3301-3302	33,401.00	37,335.00	11.8%
Health and Welfare Benefits		3401-3402	164,601.00	162,897.00	-1.0%
Unemployment Insurance		3501-3502	458.00	502.00	9.6%
Workers' Compensation		3601-3602	10,608.00	10,395.00	-2.0%
OPEB, Allocated		3701-3702	10,837.00	7,598.00	-29.9%
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			437,484.00	455,723.00	4.2%
<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	368,832.00	159,455.00	-56.8%
Noncapitalized Equipment		4400	15,087.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			383,919.00	159,455.00	-58.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,000.00	0.00	-100.0%
Dues and Memberships		5300	540.00	0.00	-100.0%
Insurance		5400-5450	7,264.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,294.00	238,408.00	-18.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,234.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	110,894.00	16,000.00	-85.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			442,226.00	254,408.00	-42.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	7,496.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,496.00	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	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	88,255.00	80,256.00	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,255.00	80,256.00	-9.1%
TOTAL, EXPENDITURES			2,260,770.00	1,951,002.00	-13.7%
<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>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated 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	517,394.00	427,292.00	-17.4%
3) Other State Revenue		8300-8599	1,347,650.00	1,387,887.00	3.0%
4) Other Local Revenue		8600-8799	149,283.00	135,823.00	-9.0%
5) TOTAL, REVENUES			2,014,327.00	1,951,002.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,051,050.00	862,569.00	-17.9%
2) Instruction - Related Services	2000-2999		628,705.00	558,158.00	-11.2%
3) Pupil Services	3000-3999		74,356.00	77,960.00	4.8%
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		88,255.00	80,256.00	-9.1%
8) Plant Services	8000-8999		418,404.00	372,059.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,260,770.00	1,951,002.00	-13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(246,443.00)	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>			(246,443.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,415.00	303,972.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,415.00	303,972.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,415.00	303,972.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			303,972.00	303,972.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	301,972.00	301,972.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	5,011,793.00	3,612,174.00	-27.9%
4) Other Local Revenue		8600-8799	39,826.00	0.00	-100.0%
5) TOTAL, REVENUES			5,051,619.00	3,612,174.00	-28.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	936,292.00	1,069,569.00	14.2%
2) Classified Salaries		2000-2999	913,311.00	913,596.00	0.0%
3) Employee Benefits		3000-3999	1,200,526.00	1,313,640.00	9.4%
4) Books and Supplies		4000-4999	1,939,162.00	(86,083.00)	-104.4%
5) Services and Other Operating Expenditures		5000-5999	136,301.00	80,806.00	-40.7%
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	438,376.00	320,646.00	-26.9%
9) TOTAL, EXPENDITURES			5,563,968.00	3,612,174.00	-35.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(512,349.00)	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>			(512,349.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,349.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,349.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,349.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,646,517.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,821.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			2,628,696.40		
<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			
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>					
(G10 + H2) - (I6 + J2)			2,628,696.40		
<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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	3,527,109.00	3,527,109.00	0.0%
All Other State Revenue	All Other	8590	1,484,684.00	85,065.00	-94.3%
TOTAL, OTHER STATE REVENUE			5,011,793.00	3,612,174.00	-27.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	39,458.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	368.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,826.00	0.00	-100.0%
TOTAL, REVENUES			5,051,619.00	3,612,174.00	-28.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	813,538.00	833,833.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	121,554.00	234,536.00	92.9%
Other Certificated Salaries		1900	1,200.00	1,200.00	0.0%
TOTAL, CERTIFICATED SALARIES			936,292.00	1,069,569.00	14.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	705,434.00	716,749.00	1.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	2,079.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,477.00	94,786.00	-13.4%
Other Classified Salaries		2900	96,321.00	102,061.00	6.0%
TOTAL, CLASSIFIED SALARIES			913,311.00	913,596.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	217,930.00	267,839.00	22.9%
PERS		3201-3202	224,083.00	230,051.00	2.7%
OASDI/Medicare/Alternative		3301-3302	90,510.00	92,365.00	2.0%
Health and Welfare Benefits		3401-3402	620,704.00	677,033.00	9.1%
Unemployment Insurance		3501-3502	935.00	992.00	6.1%
Workers' Compensation		3601-3602	22,079.00	20,590.00	-6.7%
OPEB, Allocated		3701-3702	24,285.00	24,770.00	2.0%
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			1,200,526.00	1,313,640.00	9.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,911,550.00	(89,381.00)	-104.7%
Noncapitalized Equipment		4400	27,612.00	3,298.00	-88.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,939,162.00	(86,083.00)	-104.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,496.00	5,925.00	-30.3%
Dues and Memberships		5300	300.00	300.00	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	11,483.00	11,483.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,422.00	6,148.00	-4.3%
Professional/Consulting Services and Operating Expenditures		5800	106,646.00	54,796.00	-48.6%
Communications		5900	2,954.00	2,154.00	-27.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,301.00	80,806.00	-40.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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	438,376.00	320,646.00	-26.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			438,376.00	320,646.00	-26.9%
TOTAL, EXPENDITURES			5,563,968.00	3,612,174.00	-35.1%
<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 Estimated 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 Estimated 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	5,011,793.00	3,612,174.00	-27.9%
4) Other Local Revenue		8600-8799	39,826.00	0.00	-100.0%
5) TOTAL, REVENUES			5,051,619.00	3,612,174.00	-28.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,527,411.00	2,552,774.00	-43.6%
2) Instruction - Related Services	2000-2999		585,957.00	728,821.00	24.4%
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		438,376.00	320,646.00	-26.9%
8) Plant Services	8000-8999		12,224.00	9,933.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,563,968.00	3,612,174.00	-35.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(512,349.00)	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>			(512,349.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,349.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,349.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,349.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	17,064,630.00	15,845,000.00	-7.1%
3) Other State Revenue		8300-8599	4,350,000.00	4,350,000.00	0.0%
4) Other Local Revenue		8600-8799	228,712.00	223,712.00	-2.2%
5) TOTAL, REVENUES			21,643,342.00	20,418,712.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,768,773.00	5,220,603.00	9.5%
3) Employee Benefits		3000-3999	3,319,639.00	3,455,823.00	4.1%
4) Books and Supplies		4000-4999	9,314,300.00	8,089,670.00	-13.1%
5) Services and Other Operating Expenditures		5000-5999	1,311,898.00	1,311,898.00	0.0%
6) Capital Outlay		6000-6999	5,966,336.00	1,702,904.00	-71.5%
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	481,215.00	645,787.00	34.2%
9) TOTAL, EXPENDITURES			25,162,161.00	20,426,685.00	-18.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,518,819.00)	(7,973.00)	-99.8%
<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>			(3,518,819.00)	(7,973.00)	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,772,774.00	4,253,955.00	-45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,772,774.00	4,253,955.00	-45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,772,774.00	4,253,955.00	-45.3%
2) Ending Balance, June 30 (E + F1e)			4,253,955.00	4,245,982.00	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	962,476.42	962,476.42	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,288,338.58	3,280,365.58	-0.2%
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	2,469,466.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(107,562.40)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
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 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,204,068.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,269,835.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,838,947.73		
<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	794.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			794.23		
<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>					
(G10 + H2) - (I6 + J2)			5,838,153.50		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	17,064,630.00	15,845,000.00	-7.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,064,630.00	15,845,000.00	-7.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,350,000.00	4,350,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,350,000.00	4,350,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	147,492.00	147,492.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,381.00	58,381.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,839.00	17,839.00	-21.9%
TOTAL, OTHER LOCAL REVENUE			228,712.00	223,712.00	-2.2%
TOTAL, REVENUES			21,643,342.00	20,418,712.00	-5.7%
<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	3,958,409.00	4,373,825.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	585,421.00	588,637.00	0.5%
Clerical, Technical and Office Salaries		2400	224,943.00	258,141.00	14.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,768,773.00	5,220,603.00	9.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,102,920.00	1,188,990.00	7.8%
OASDI/Medicare/Alternative		3301-3302	362,330.00	398,229.00	9.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,724,739.00	1,736,717.00	0.7%
Unemployment Insurance		3501-3502	2,446.00	2,614.00	6.9%
Workers' Compensation		3601-3602	57,196.00	54,552.00	-4.6%
OPEB, Allocated		3701-3702	63,536.00	66,748.00	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,472.00	7,973.00	23.2%
TOTAL, EMPLOYEE BENEFITS			3,319,639.00	3,455,823.00	4.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	793,186.00	788,186.00	-0.6%
Noncapitalized Equipment		4400	103,288.00	103,288.00	0.0%
Food		4700	8,417,826.00	7,198,196.00	-14.5%
TOTAL, BOOKS AND SUPPLIES			9,314,300.00	8,089,670.00	-13.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,366.00	12,366.00	0.0%
Dues and Memberships		5300	5,500.00	5,500.00	0.0%
Insurance		5400-5450	33,564.00	33,564.00	0.0%
Operations and Housekeeping Services		5500	195,949.00	195,949.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	362,019.00	362,019.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,784.00	50,784.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	651,716.00	651,716.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,311,898.00	1,311,898.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,966,336.00	1,702,904.00	-71.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,966,336.00	1,702,904.00	-71.5%
<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	481,215.00	645,787.00	34.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			481,215.00	645,787.00	34.2%
TOTAL, EXPENDITURES			25,162,161.00	20,426,685.00	-18.8%
<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		2024-25	Percent
			Estimated	Actuals		
All Other Financing Uses		7699		0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated 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	17,064,630.00	15,845,000.00	-7.1%
3) Other State Revenue		8300-8599	4,350,000.00	4,350,000.00	0.0%
4) Other Local Revenue		8600-8799	228,712.00	223,712.00	-2.2%
5) TOTAL, REVENUES			21,643,342.00	20,418,712.00	-5.7%
<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		24,024,050.00	19,123,855.00	-20.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		481,215.00	645,787.00	34.2%
8) Plant Services	8000-8999		656,896.00	657,043.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,162,161.00	20,426,685.00	-18.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,518,819.00)	(7,973.00)	-99.8%
<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>			(3,518,819.00)	(7,973.00)	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,772,774.00	4,253,955.00	-45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,772,774.00	4,253,955.00	-45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,772,774.00	4,253,955.00	-45.3%
2) Ending Balance, June 30 (E + F1e)			4,253,955.00	4,245,982.00	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	962,476.42	962,476.42	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,288,338.58	3,280,365.58	-0.2%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	741,527.00	775,000.00	4.5%
5) TOTAL, REVENUES			741,527.00	775,000.00	4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,930.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,556,414.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,572,344.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,830,817.00)	775,000.00	-113.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,830,817.00)	775,000.00	-113.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,928,304.00	32,097,487.00	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,928,304.00	32,097,487.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,928,304.00	32,097,487.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			32,097,487.00	32,872,487.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,097,487.00	32,872,487.00	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,188,702.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,459,503.55)		
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 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,729,199.06		
<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 (G10 + H2) - (I6 + J2)			33,729,199.06		
<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	0.00	0.00	0.0%
Interest		8660	741,527.00	775,000.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			741,527.00	775,000.00	4.5%
TOTAL, REVENUES			741,527.00	775,000.00	4.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	15,930.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,930.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	85,259.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,471,155.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,556,414.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,572,344.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated 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	741,527.00	775,000.00	4.5%
5) TOTAL, REVENUES			741,527.00	775,000.00	4.5%
<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		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,572,344.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,572,344.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(5,830,817.00)	775,000.00	-113.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,830,817.00)	775,000.00	-113.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,928,304.00	32,097,487.00	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,928,304.00	32,097,487.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,928,304.00	32,097,487.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			32,097,487.00	32,872,487.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,097,487.00	32,872,487.00	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,807,786.00	3,287,555.00	-13.7%
5) TOTAL, REVENUES			3,807,786.00	3,287,555.00	-13.7%
<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	20,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,604,083.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,634,633.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			173,153.00	3,287,555.00	1,798.6%
<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	1,237,515.00	1,236,555.00	-0.1%
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			(1,237,515.00)	(1,236,555.00)	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,064,362.00)	2,051,000.00	-292.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,028,003.00	5,963,641.00	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,028,003.00	5,963,641.00	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,028,003.00	5,963,641.00	-15.1%
2) Ending Balance, June 30 (E + F1e)			5,963,641.00	8,014,641.00	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,963,641.00	8,014,641.00	34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,089,643.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(293,164.78)		
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 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,796,478.69		
<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 (G10 + H2) - (I6 + J2)			5,796,478.69		
<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	1,177,515.00	1,176,555.00	-0.1%
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	130,271.00	111,000.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,500,000.00	2,000,000.00	-20.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,807,786.00	3,287,555.00	-13.7%
TOTAL, REVENUES			3,807,786.00	3,287,555.00	-13.7%
<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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	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	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	10,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,550.00	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	3,530,097.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,986.00	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	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,604,083.00	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	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			3,634,633.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,237,515.00	1,236,555.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,237,515.00	1,236,555.00	-0.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated 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)			(1,237,515.00)	(1,236,555.00)	-0.1%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,807,786.00	3,287,555.00	-13.7%
5) TOTAL, REVENUES			3,807,786.00	3,287,555.00	-13.7%
<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		10,550.00	0.00	-100.0%
8) Plant Services	8000-8999		3,624,083.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,634,633.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			173,153.00	3,287,555.00	1,798.6%
<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	1,237,515.00	1,236,555.00	-0.1%
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			(1,237,515.00)	(1,236,555.00)	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,064,362.00)	2,051,000.00	-292.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,028,003.00	5,963,641.00	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,028,003.00	5,963,641.00	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,028,003.00	5,963,641.00	-15.1%
2) Ending Balance, June 30 (E + F1e)			5,963,641.00	8,014,641.00	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,963,641.00	8,014,641.00	34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	6,547,340.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,054,564.00	500,000.00	-52.6%
5) TOTAL, REVENUES			7,601,904.00	500,000.00	-93.4%
<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	10,427.00	0.00	-100.0%
6) Capital Outlay		6000-6999	16,074,933.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,085,360.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,483,456.00)	500,000.00	-105.9%
<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>			(8,483,456.00)	500,000.00	-105.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,197,232.00	41,713,776.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,197,232.00	41,713,776.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,197,232.00	41,713,776.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			41,713,776.00	42,213,776.00	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	39,935,383.00	39,935,383.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,778,393.00	2,278,393.00	28.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	51,675,149.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,967,191.88)		
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 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			49,707,957.39		
<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 (G10 + H2) - (I6 + J2)			49,707,957.39		
<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	6,547,340.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,547,340.00	0.00	-100.0%
<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	1,054,564.00	500,000.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,054,564.00	500,000.00	-52.6%
TOTAL, REVENUES			7,601,904.00	500,000.00	-93.4%
<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 Estimated 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	10,427.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,427.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,974,933.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			16,074,933.00	0.00	-100.0%
<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			16,085,360.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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>					
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 Estimated 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated 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	6,547,340.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,054,564.00	500,000.00	-52.6%
5) TOTAL, REVENUES			7,601,904.00	500,000.00	-93.4%
<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		16,085,360.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,085,360.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(8,483,456.00)	500,000.00	-105.9%
<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>			(8,483,456.00)	500,000.00	-105.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,197,232.00	41,713,776.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,197,232.00	41,713,776.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,197,232.00	41,713,776.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			41,713,776.00	42,213,776.00	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	39,935,383.00	39,935,383.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,778,393.00	2,278,393.00	28.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	1,377,116.00	1,010,000.00	-26.7%
5) TOTAL, REVENUES			1,377,116.00	1,010,000.00	-26.7%
<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	144,445.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,275,575.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,420,020.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,042,904.00)	1,010,000.00	-105.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,000,000.00	11,000,000.00	-21.4%
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			14,000,000.00	11,000,000.00	-21.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,042,904.00)	12,010,000.00	-397.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,873,469.00	68,830,565.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,873,469.00	68,830,565.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,873,469.00	68,830,565.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			68,830,565.00	80,840,565.00	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	68,830,565.00	80,840,565.00	17.4%
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	66,837,975.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,805,633.39)		
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 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			65,032,342.14		
<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 (G10 + H2) - (I6 + J2)			65,032,342.14		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,377,114.00	1,010,000.00	-26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,377,116.00	1,010,000.00	-26.7%
TOTAL, REVENUES			1,377,116.00	1,010,000.00	-26.7%
<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%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	119,445.00	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	25,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,445.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,417,459.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,803,173.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,943.00	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	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,275,575.00	0.00	-100.0%
<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			19,420,020.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	14,000,000.00	11,000,000.00	-21.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,000,000.00	11,000,000.00	-21.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,000,000.00	11,000,000.00	-21.4%

Description	Function Codes	Object Codes	2023-24 Estimated 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	1,377,116.00	1,010,000.00	-26.7%
5) TOTAL, REVENUES			1,377,116.00	1,010,000.00	-26.7%
<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		19,420,020.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,420,020.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(18,042,904.00)	1,010,000.00	-105.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,000,000.00	11,000,000.00	-21.4%
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			14,000,000.00	11,000,000.00	-21.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,042,904.00)	12,010,000.00	-397.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,873,469.00	68,830,565.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,873,469.00	68,830,565.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,873,469.00	68,830,565.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			68,830,565.00	80,840,565.00	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	68,830,565.00	80,840,565.00	17.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	11,754,919.00	11,754,919.00	0.0%
5) TOTAL, REVENUES			11,839,753.15	11,839,753.15	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,190,562.52	11,823,662.52	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,190,562.52	11,823,662.52	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			649,190.63	16,090.63	-97.5%
<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>			649,190.63	16,090.63	-97.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,419,292.71	9,068,483.34	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,419,292.71	9,068,483.34	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,419,292.71	9,068,483.34	7.7%
2) Ending Balance, June 30 (E + F1e)			9,068,483.34	9,084,573.97	0.2%
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	9,068,483.34	9,084,573.97	0.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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 (G10 + H2) - (I6 + J2)			0.00		
<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	84,834.15	84,834.15	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,834.15	84,834.15	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,151,372.00	11,151,372.00	0.0%
Unsecured Roll		8612	603,547.00	603,547.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,754,919.00	11,754,919.00	0.0%
TOTAL, REVENUES			11,839,753.15	11,839,753.15	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,375,372.35	3,638,538.10	-16.8%
Bond Interest and Other Service Charges		7434	6,815,190.17	8,185,124.42	20.1%
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)			11,190,562.52	11,823,662.52	5.7%
TOTAL, EXPENDITURES			11,190,562.52	11,823,662.52	5.7%
<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 Estimated 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	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 Estimated 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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	11,754,919.00	11,754,919.00	0.0%
5) TOTAL, REVENUES			11,839,753.15	11,839,753.15	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,190,562.52	11,823,662.52	5.7%
10) TOTAL, EXPENDITURES			11,190,562.52	11,823,662.52	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			649,190.63	16,090.63	-97.5%
<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>			649,190.63	16,090.63	-97.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,419,292.71	9,068,483.34	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,419,292.71	9,068,483.34	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,419,292.71	9,068,483.34	7.7%
2) Ending Balance, June 30 (E + F1e)			9,068,483.34	9,084,573.97	0.2%
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	9,068,483.34	9,084,573.97	0.2%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated 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	13,497.00	14,000.00	3.7%
5) TOTAL, REVENUES			13,497.00	14,000.00	3.7%
<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	6,178,890.00	5,968,268.00	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,178,890.00	5,968,268.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,165,393.00)	(5,954,268.00)	-3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,178,890.00	5,968,268.00	-3.4%
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			6,178,890.00	5,968,268.00	-3.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,497.00	14,000.00	3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	742,054.00	755,551.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,054.00	755,551.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			742,054.00	755,551.00	1.8%
2) Ending Balance, June 30 (E + F1e)			755,551.00	769,551.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	755,551.00	769,551.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	795,893.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,388.40)		
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	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			767,505.20		
<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	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 (G10 + H2) - (I6 + J2)			767,505.20		
<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	13,497.00	14,000.00	3.7%
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			13,497.00	14,000.00	3.7%
TOTAL, REVENUES			13,497.00	14,000.00	3.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	3,978,890.00	3,238,268.00	-18.6%
Other Debt Service - Principal		7439	2,200,000.00	2,730,000.00	24.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,178,890.00	5,968,268.00	-3.4%
TOTAL, EXPENDITURES			6,178,890.00	5,968,268.00	-3.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,178,890.00	5,968,268.00	-3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			6,178,890.00	5,968,268.00	-3.4%
<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		2024-25	Percent
			Estimated	Actuals		
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)			6,178,890.00		5,968,268.00	-3.4%

Description	Function Codes	Object Codes	2023-24 Estimated 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	13,497.00	14,000.00	3.7%
5) TOTAL, REVENUES			13,497.00	14,000.00	3.7%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,178,890.00	5,968,268.00	-3.4%
10) TOTAL, EXPENDITURES			6,178,890.00	5,968,268.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(6,165,393.00)	(5,954,268.00)	-3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,178,890.00	5,968,268.00	-3.4%
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			6,178,890.00	5,968,268.00	-3.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,497.00	14,000.00	3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	742,054.00	755,551.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,054.00	755,551.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			742,054.00	755,551.00	1.8%
2) Ending Balance, June 30 (E + F1e)			755,551.00	769,551.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	755,551.00	769,551.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2023-24 Estimated 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)	18,639.36	18,639.36	18,938.49	18,641.36	18,641.36	18,797.54
<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>	18,639.36	18,639.36	18,938.49	18,641.36	18,641.36	18,797.54
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	217.42	217.42	217.42	217.42	217.42	217.42
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	0.00	0.00	0.00	0.00	0.00	0.00
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>	217.42	217.42	217.42	217.42	217.42	217.42
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	18,856.78	18,856.78	19,155.91	18,858.78	18,858.78	19,014.96
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Cashflow Worksheet - Budget Year (1)

Estimated through the Month of:							Beginning Balance (Ref. Only)	July	August	September	October	November	December	January
<b>A. BEGINNING CASH</b>								144,251,957.00	120,042,883.35	95,833,809.70	111,441,482.53	98,320,524.36	85,199,566.19	100,807,239.02
<b>B. RECEIPTS</b>														
LCFF Revenue Sources														
Principal Apportionment								13,860,144.35	13,860,144.35	24,948,259.83	24,948,259.83	24,948,259.83	24,948,259.83	24,948,259.83
Property Taxes										8,013,198.75			8,013,198.75	
Miscellaneous Funds								-156,539.33	-156,539.33	-156,539.33	-156,539.33	-156,539.33	-156,539.33	-156,539.33
Federal Revenues										5,486,784.75			5,486,784.75	
Other State Revenues										15,228,647.50			15,228,647.50	
Other Local Revenues								790,058.33	790,058.33	790,058.33	790,058.33	790,058.33	790,058.33	790,058.33
Interfund Transfers In														
All Other Financing Sources														
<b>TOTAL RECEIPTS</b>							0.00	14,493,663.35	14,493,663.35	54,310,409.83	25,581,778.83	25,581,778.83	54,310,409.83	25,581,778.83
<b>C. DISBURSEMENTS</b>														
LCFF Revenue Sources														
Certificated Salaries								12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67
Classified Salaries								4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42
Employee Benefits								9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08
Books and Supplies								3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00
Services								3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00
Capital Outlay								2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00
Other Outgo								472,097.42	472,097.42	472,097.42	472,097.42	472,097.42	472,097.42	472,097.42
Interfund Transfers Out								1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08
All Other Financing Uses								833.33	833.33	833.33	833.33	833.33	833.33	833.33
<b>Undefined Objects</b>							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>								38,702,737.00	38,702,737.00	38,702,737.00	38,702,737.00	38,702,737.00	38,702,737.00	38,702,737.00
<b>D. BALANCE SHEET ITEMS</b>														
Assets and Deferred Outflows														
Cash Not In Treasury														
Accounts Receivable														
Due From Other Funds														
Stores														
Prepaid Expenditures														
Other Current Assets														
Deferred Outflows of Resrcs														
<b>SUBTOTAL ASSETS</b>							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows														
Accounts Payable														
Due To Other Funds														
Current Loans														
Unearned Revenues														
Deferred Inflows of Resrcs														
<b>Undefined Objects</b>							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL LIABILITIES</b>							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-operating														
Suspense Clearing														
<b>TOTAL BALANCE SHEET ITEMS</b>							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE B - C + D</b>								-24,209,073.65	-24,209,073.65	15,607,672.83	-13,120,958.17	-13,120,958.17	15,607,672.83	-13,120,958.17
<b>F. ENDING CASH (A + E)</b>								120,042,883.35	95,833,809.70	111,441,482.53	98,320,524.36	85,199,566.19	100,807,239.02	87,686,280.85
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>														

Cashflow Worksheet - Budget Year (1)

Estimated through the Month of:									
Object	February	March	April	May	June	Accruals	Adjustments	Total	Budget
<b>A. BEGINNING CASH</b>	87,686,280.85	74,565,322.68	90,172,995.51	77,052,037.34	63,931,079.17				
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	24,948,259.83	24,948,259.83	24,948,259.83	24,948,259.83	24,948,259.83			277,202,887.00	277,202,887.00
Property Taxes		8,013,198.75			8,013,198.75			32,052,795.00	32,052,795.00
Miscellaneous Funds	-156,539.33	-156,539.33	-156,539.33	-156,539.33	-156,539.33		-0.04	-1,878,472.00	-1,878,472.00
Federal Revenues		5,486,784.75			5,486,784.75			21,947,139.00	21,947,139.00
Other State Revenues		15,228,647.50			15,228,647.50			60,914,590.00	60,914,590.00
Other Local Revenues	790,058.33	790,058.33	790,058.33	790,058.33	790,058.33		0.04	9,480,700.00	9,480,700.00
Interfund Transfers In					60,000.00			60,000.00	60,000.00
All Other Financing Sources								0.00	
<b>TOTAL RECEIPTS</b>	<b>25,581,778.83</b>	<b>54,310,409.83</b>	<b>25,581,778.83</b>	<b>25,581,778.83</b>	<b>54,370,409.83</b>	<b>0.00</b>		<b>399,779,639.00</b>	<b>399,779,639.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67	12,298,110.67		-0.04	147,577,328.00	147,577,328.00
Classified Salaries	4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42	4,943,688.42		-0.04	59,324,261.00	59,324,261.00
Employee Benefits	9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08	9,784,159.08		0.04	117,409,909.00	117,409,909.00
Books and Supplies	3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00	3,544,041.00			42,528,492.00	42,528,492.00
Services	3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00	3,714,681.00			44,576,172.00	44,576,172.00
Capital Outlay	2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00	2,629,150.00			31,549,800.00	31,549,800.00
Other Outgo	472,097.42	472,097.42	472,097.42	472,097.42	472,097.42		-0.04	5,665,169.00	5,665,169.00
Interfund Transfers Out	1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08	1,315,976.08		0.04	15,791,713.00	15,791,713.00
All Other Financing Uses	833.33	833.33	833.33	833.33	833.33		0.04	10,000.00	10,000.00
Undefined Objects	0.00	0.00	0.00	0.00	0.00			0.00	
<b>TOTAL DISBURSEMENTS</b>	<b>38,702,737.00</b>	<b>38,702,737.00</b>	<b>38,702,737.00</b>	<b>38,702,737.00</b>	<b>38,702,737.00</b>	<b>0.00</b>		<b>464,432,844.00</b>	<b>464,432,844.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury								0.00	
Accounts Receivable								0.00	
Due From Other Funds								0.00	
Stores								0.00	
Prepaid Expenditures								0.00	
Other Current Assets								0.00	
Deferred Outflows of Resrcs								0.00	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
Liabilities and Deferred Inflows									
Accounts Payable								0.00	
Due To Other Funds								0.00	
Current Loans								0.00	
Unearned Revenues								0.00	
Deferred Inflows of Resrcs								0.00	
Undefined Objects								0.00	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
Non-operating									
Suspense Clearing								0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
<b>E. NET INCREASE/DECREASE B - C + D</b>	<b>-13,120,958.17</b>	<b>15,607,672.83</b>	<b>-13,120,958.17</b>	<b>-13,120,958.17</b>	<b>15,667,672.83</b>	<b>0.00</b>		<b>-64,653,205.00</b>	<b>-64,653,205.00</b>
<b>F. ENDING CASH (A + E)</b>	<b>74,565,322.68</b>	<b>90,172,995.51</b>	<b>77,052,037.34</b>	<b>63,931,079.17</b>	<b>79,598,752.00</b>				
G. Ending Cash, Plus Cash Accruals and Adjustments					79,598,752.00				

**Budget, July 1**  
**2023-24 Estimated 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	141,590,599.00	301	0.00	303	141,590,599.00	305	224,808.00		307	141,365,791.00	309
2000 - Classified Salaries	56,224,416.00	311	67,068.00	313	56,157,348.00	315	4,866,364.00		317	51,290,984.00	319
3000 - Employee Benefits	107,916,506.00	321	2,613,093.00	323	105,303,413.00	325	3,196,852.00		327	102,106,561.00	329
4000 - Books, Supplies Equip Replace. (6500)	60,080,383.00	331	2,922,124.00	333	57,158,259.00	335	9,452,119.00		337	47,706,140.00	339
5000 - Services . . . & 7300 - Indirect Costs	54,686,015.00	341	336,055.00	343	54,349,960.00	345	4,140,297.00		347	50,209,663.00	349
TOTAL					414,559,579.00	365			TOTAL	392,679,139.00	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	104,221,032.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,706,367.00	380
3. STRS. . . . .	3101 & 3102	27,333,435.00	382
4. PERS. . . . .	3201 & 3202	2,439,043.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,374,736.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	25,298,454.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	62,828.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,368,421.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	609,976.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		171,414,292.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		281,857.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		171,132,435.00	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. . . . .		43.58%	
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>		



Budget, July 1  
2024-25 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

20 65243 0000000  
Form CEB  
F8BZEUWZP2(2024-25)

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	147,577,328.00	301	0.00	303	147,577,328.00	305	340,800.00		307	147,236,528.00	309
2000 - Classified Salaries	59,324,261.00	311	59,589.00	313	59,264,672.00	315	5,080,067.00		317	54,184,605.00	319
3000 - Employee Benefits	117,409,909.00	321	3,073,186.00	323	114,336,723.00	325	3,512,093.00		327	110,824,630.00	329
4000 - Books, Supplies Equip Replace. (6500)	42,559,492.00	331	49,000.00	333	42,510,492.00	335	9,007,185.00		337	33,503,307.00	339
5000 - Services . . & 7300 - Indirect Costs	43,529,483.00	341	0.00	343	43,529,483.00	345	5,140,122.00		347	38,389,361.00	349
TOTAL					407,218,698.00	365	TOTAL			384,138,431.00	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	607,583.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	179,905,028.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	438,819.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	179,466,209.00	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. . . . .	46.72%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	46.72%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	8.28%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	384,138,431.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	31,806,662.09	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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	463,984,494.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	57,796,280.00
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	10,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	16,253,862.00
3. Debt Service	All	9100	5400-5450,5800 7430-7439	426,550.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	19,001,375.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	10,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				35,701,787.00
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	3,518,819.00
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)				374,005,246.00

Section II - Expenditures Per ADA		2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,856.78
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,833.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	295,220,607.94	15,796.70
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)	295,220,607.94	15,796.70
B. Required effort (Line A.2 times 90%)	265,698,547.15	14,217.03
C. Current year expenditures (Line I.E and Line II.B)	374,005,246.00	19,833.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
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)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**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) 15,573,548.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 287,569,682.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.42%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.  
Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 15,554,982.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,099,955.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	100,000.00
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)	1,992,795.90
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)	33,528.17
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	23,781,261.07
9. Carry-Forward Adjustment (Part IV, Line F)	(9,702,004.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,079,256.48
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	232,549,062.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	42,412,392.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,580,250.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,973,057.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	363,865.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,013,629.00
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)	1,542,101.00
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)	274,547.00
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)	34,774,656.10
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)	726,088.83
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	136,719.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,165,019.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,125,592.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,296,784.00
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)	397,943,761.93
<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)	5.98%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	3.54%
<b>Part IV - Carry-forward Adjustment</b>	
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>	23,781,261.07
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	4,520,363.60
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 (9.55%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.55%) times Part III, Line B19); zero if positive	(9,702,004.59)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(9,702,004.59)
<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:	3.54%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4851002.30) is applied to the current year calculation and the remainder (\$-4851002.29) is deferred to one or more future years:	4.76%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3234001.53) is applied to the current year calculation and the remainder (\$-6468003.06) is deferred to one or more future years:	5.16%
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>	(9,702,004.59)

Budget, July 1  
2023-24 Estimated 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	13,255,145.00		1,905,170.00	15,160,315.00
2. State Lottery Revenue	8560	3,542,919.00		1,616,055.00	5,158,974.00
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)		16,798,064.00	0.00	3,521,225.00	20,319,289.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,210,000.00		3,492,025.00	6,702,025.00
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			29,200.00	29,200.00
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 )		3,210,000.00	0.00	3,521,225.00	6,731,225.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	13,588,064.00	0.00	0.00	13,588,064.00
<b>D. COMMENTS:</b>					
Resource 6300 duplicating charges are for text books printed through our District Print Shop and on-line licensing curriculum purchases					

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.



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	307,377,210.00	2.29%	314,430,020.00	3.28%	324,737,244.00
2. Federal Revenues	8100-8299	21,947,139.00	21.63%	26,693,901.00	-13.26%	23,153,901.00
3. Other State Revenues	8300-8599	60,914,590.00	-23.11%	46,838,590.00	0.26%	46,958,590.00
4. Other Local Revenues	8600-8799	9,480,700.00	2.05%	9,675,006.17	2.17%	9,885,244.39
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		399,779,639.00	-0.52%	397,697,517.17	1.78%	404,794,979.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				147,577,328.00		150,092,028.50
b. Step & Column Adjustment				2,358,700.50		2,399,321.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				156,000.00		996,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,577,328.00	1.70%	150,092,028.50	2.26%	153,487,350.07
2. Classified Salaries						
a. Base Salaries				59,324,261.00		60,510,746.38
b. Step & Column Adjustment				1,186,485.38		1,210,215.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		420,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	59,324,261.00	2.00%	60,510,746.38	2.69%	62,140,961.69
3. Employee Benefits	3000-3999	117,409,909.00	2.28%	120,083,514.00	3.06%	123,756,710.00
4. Books and Supplies	4000-4999	42,528,492.00	-43.11%	24,194,657.96	-2.26%	23,647,121.97
5. Services and Other Operating Expenditures	5000-5999	44,576,172.00	-20.00%	35,660,527.00	-5.25%	33,788,257.00
6. Capital Outlay	6000-6999	31,549,800.00	-87.16%	4,049,800.00	-24.69%	3,049,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,711,858.00	7.08%	7,186,818.00	1.62%	7,303,359.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,046,689.00)	191.08%	(3,046,689.00)	0.00%	(3,046,689.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,791,713.00	1.34%	16,003,750.00	-31.24%	11,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		464,432,844.00	-10.70%	414,745,152.84	0.10%	415,140,620.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(64,653,205.00)		(17,047,635.67)		(10,345,641.34)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		144,251,957.00		79,598,752.00		62,551,116.33
2. Ending Fund Balance (Sum lines C and D1)		79,598,752.00		62,551,116.33		52,205,474.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	596,697.72		596,698.00		569,698.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,453,468.00		20,453,468.00		10,453,468.00
d. Assigned	9780	635,566.00		635,566.00		635,566.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,932,985.32		12,442,354.58		12,454,218.63
2. Unassigned/Unappropriated	9790	32,980,034.96		28,423,029.75		28,092,524.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,598,752.00		62,551,116.33		52,205,474.99
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,932,985.32		12,442,354.58		12,454,218.63
c. Unassigned/Unappropriated	9790	32,980,034.96		28,423,029.75		28,092,524.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		46,913,020.28		40,865,384.33		40,546,742.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.10%		9.85%		9.77%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		18,641.36		18,687.36		18,687.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		464,432,844.00		414,745,152.84		415,140,620.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		464,432,844.00		414,745,152.84		415,140,620.73
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,932,985.32		12,442,354.59		12,454,218.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,932,985.32		12,442,354.59		12,454,218.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

20 65243 0000000  
Form MYP  
F8BZEUWZP2(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	307,377,210.00	2.29%	314,430,020.00	3.28%	324,737,244.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	5,292,112.00	0.00%	5,292,112.00	0.00%	5,292,112.00
4. Other Local Revenues	8600-8799	2,759,090.00	0.00%	2,759,090.00	0.00%	2,759,090.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(33,435,602.00)	1.20%	(33,836,651.79)	1.18%	(34,235,275.58)
6. Total (Sum lines A1 thru A5c)		282,052,810.00	2.36%	288,704,570.21	3.43%	298,613,170.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				118,569,233.00		120,503,771.50
b. Step & Column Adjustment				1,778,538.50		1,807,556.57
c. Cost-of-Living Adjustment						
d. Other Adjustments				156,000.00		996,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	118,569,233.00	1.63%	120,503,771.50	2.33%	123,307,328.07
2. Classified Salaries						
a. Base Salaries				45,944,819.00		46,863,715.38
b. Step & Column Adjustment				918,896.38		937,274.31
c. Cost-of-Living Adjustment						
d. Other Adjustments						420,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,944,819.00	2.00%	46,863,715.38	2.90%	48,220,989.69
3. Employee Benefits	3000-3999	82,763,622.00	2.20%	84,587,246.00	3.31%	87,388,750.00
4. Books and Supplies	4000-4999	14,960,397.00	-13.37%	12,960,397.00	0.00%	12,960,397.00
5. Services and Other Operating Expenditures	5000-5999	27,108,882.00	4.00%	28,193,237.00	4.00%	29,320,967.00
6. Capital Outlay	6000-6999	372,000.00	0.00%	372,000.00	0.00%	372,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,705,841.00	12.82%	4,180,801.00	2.79%	4,297,342.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,922,712.00)	-27.47%	(7,922,712.00)	0.00%	(7,922,712.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,791,713.00	1.34%	16,003,750.00	-31.24%	11,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		298,303,795.00	2.50%	305,752,205.88	1.05%	308,958,811.76

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,250,985.00)		(17,047,635.67)		(10,345,641.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		95,849,737.00		79,598,752.00		62,551,116.33
2. Ending Fund Balance (Sum lines C and D1)		79,598,752.00		62,551,116.33		52,205,474.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	596,697.72		596,698.00		569,698.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	31,453,468.00		20,453,468.00		10,453,468.00
d. Assigned	9780	635,566.00		635,566.00		635,566.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,932,985.32		12,442,354.58		12,454,218.63
2. Unassigned/Unappropriated	9790	32,980,034.96		28,423,029.75		28,092,524.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,598,752.00		62,551,116.33		52,205,474.99
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,932,985.32		12,442,354.58		12,454,218.63
c. Unassigned/Unappropriated	9790	32,980,034.96		28,423,029.75		28,092,524.36
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		46,913,020.28		40,865,384.33		40,546,742.99
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: 2025-26 salary step increases and two new teachers for growth/leveling. 2026-27 salary step increases, two new teachers for growth/leveling, and twelve additional teachers for new Husein School. B2: 2025-26 salary step increases. 2026-27 salary step increases and seven additional classified staff for new Husein School.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	21,947,139.00	21.63%	26,693,901.00	-13.26%	23,153,901.00
3. Other State Revenues	8300-8599	55,622,478.00	-25.31%	41,546,478.00	0.29%	41,666,478.00
4. Other Local Revenues	8600-8799	6,721,610.00	2.89%	6,915,916.17	3.04%	7,126,154.39
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	33,435,602.00	1.20%	33,836,651.79	1.18%	34,235,275.58
6. Total (Sum lines A1 thru A5c)		117,726,829.00	-7.42%	108,992,946.96	-2.58%	106,181,808.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,008,095.00		29,588,257.00
b. Step & Column Adjustment				580,162.00		591,765.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,008,095.00	2.00%	29,588,257.00	2.00%	30,180,022.00
2. Classified Salaries						
a. Base Salaries				13,379,442.00		13,647,031.00
b. Step & Column Adjustment				267,589.00		272,941.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,379,442.00	2.00%	13,647,031.00	2.00%	13,919,972.00
3. Employee Benefits	3000-3999	34,646,287.00	2.45%	35,496,268.00	2.46%	36,367,960.00
4. Books and Supplies	4000-4999	27,568,095.00	-59.25%	11,234,260.96	-4.87%	10,686,724.97
5. Services and Other Operating Expenditures	5000-5999	17,467,290.00	-57.25%	7,467,290.00	-40.18%	4,467,290.00
6. Capital Outlay	6000-6999	31,177,800.00	-88.20%	3,677,800.00	-27.19%	2,677,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,006,017.00	0.00%	3,006,017.00	0.00%	3,006,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,876,023.00	-50.63%	4,876,023.00	0.00%	4,876,023.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		166,129,049.00	-34.39%	108,992,946.96	-2.58%	106,181,808.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(48,402,220.00)		0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,402,220.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

20 65243 0000000  
Form SIAA  
F8BZEUWZP2(2024-25)

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	(61,440.00)	0.00	(1,007,846.00)				
Other Sources/Uses Detail					60,000.00	19,001,375.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,234.00	0.00	88,255.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,422.00	0.00	438,376.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,784.00	0.00	481,215.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		



Budget, July 1  
2023-24 Estimated 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
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,237,515.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1  
2023-24 Estimated 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				
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					6,178,890.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Budget, July 1  
2023-24 Estimated 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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	61,440.00	(61,440.00)	1,007,846.00	(1,007,846.00)	20,238,890.00	20,238,890.00	0.00	0.00

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(56,932.00)	0.00	(1,046,689.00)				
Other Sources/Uses Detail					60,000.00	15,791,713.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	80,256.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,148.00	0.00	320,646.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,784.00	0.00	645,787.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,236,555.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,000,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,968,268.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	56,932.00	(56,932.00)	1,046,689.00	(1,046,689.00)	17,028,268.00	17,028,268.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	18,641.36
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	19,147	19,151		
Charter School				
Total ADA	19,147	19,151	N/A	Met
Second Prior Year (2022-23)				
District Regular	19,147	19,219		
Charter School				
Total ADA	19,147	19,219	N/A	Met
First Prior Year (2023-24)				
District Regular	18,901	18,938		
Charter School		0		
Total ADA	18,901	18,938	N/A	Met
Budget Year (2024-25)				
District Regular	18,798			
Charter School	0			
Total ADA	18,798			



1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	20,081	21,109		
Charter School				
<b>Total Enrollment</b>	<b>20,081</b>	<b>21,109</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	20,131	21,179		
Charter School				
<b>Total Enrollment</b>	<b>20,131</b>	<b>21,179</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	20,312	20,142		
Charter School				
<b>Total Enrollment</b>	<b>20,312</b>	<b>20,142</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	20,142			
Charter School				
<b>Total Enrollment</b>	<b>20,142</b>			

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	17,661	21,109	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>17,661</b>	<b>21,109</b>	<b>83.7%</b>
Second Prior Year (2022-23)			
District Regular	18,493	21,179	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>18,493</b>	<b>21,179</b>	<b>87.3%</b>
First Prior Year (2023-24)			
District Regular	18,639	20,142	
Charter School			
<b>Total ADA/Enrollment</b>	<b>18,639</b>	<b>20,142</b>	<b>92.5%</b>
Historical Average Ratio:			87.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>88.3%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	18,641	20,142		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,641</b>	<b>20,142</b>	<b>92.5%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	18,687	20,193		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,687</b>	<b>20,193</b>	<b>92.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	18,687	20,193		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,687</b>	<b>20,193</b>	<b>92.5%</b>	<b>Not Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

After the Covid-19 pandemic, the ADA has been lower than the 95% historic average. The district will continue projecting conservatively around 93%.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	19,155.91	19,014.96	19,014.96	19,014.96
b.	Prior Year ADA (Funded)		19,155.91	19,014.96	19,014.96
c.	Difference (Step 1a minus Step 1b)		(140.95)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.74%)	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		307,377,210.00	314,430,020.00	324,737,244.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		3,288,936.15	9,212,799.59	10,001,907.12
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.33%	2.93%	3.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-0.67% to 1.33%	1.93% to 3.93%	2.08% to 4.08%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	32,052,795.00	32,052,795.00	32,052,795.00	32,052,795.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	307,535,605.00	309,255,682.00	316,320,130.00	326,623,042.00
District's Projected Change in LCFF Revenue:		.56%	2.28%	3.26%
LCFF Revenue Standard		-0.67% to 1.33%	1.93% to 3.93%	2.08% to 4.08%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	176,319,983.51	195,994,922.55	90.0%
Second Prior Year (2022-23)	209,498,527.69	239,859,791.70	87.3%
First Prior Year (2023-24)	222,399,976.00	259,111,517.00	85.8%
Historical Average Ratio:			87.7%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	247,277,674.00	282,502,082.00	87.5%	Met
1st Subsequent Year (2025-26)	251,954,732.88	289,738,455.88	87.0%	Met
2nd Subsequent Year (2026-27)	258,917,067.76	297,945,061.76	86.9%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

## 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.33%	2.93%	3.08%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.67% to 10.33%</b>	<b>-7.07% to 12.93%</b>	<b>-6.92% to 13.08%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.67% to 5.33%	-2.07% to 7.93%	-1.92% to 8.08%

## 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	58,472,431.00		
Budget Year (2024-25)	21,947,139.00	(62.47%)	Yes
1st Subsequent Year (2025-26)	26,693,901.00	21.63%	Yes
2nd Subsequent Year (2026-27)	23,153,901.00	(13.26%)	Yes

**Explanation:**  
(required if Yes)

The 2023-24 fiscal year was the last year receiving Covid-19 relief funds.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2023-24)	66,683,805.00		
Budget Year (2024-25)	60,914,590.00	(8.65%)	Yes
1st Subsequent Year (2025-26)	46,838,590.00	(23.11%)	Yes
2nd Subsequent Year (2026-27)	46,958,590.00	.26%	No

**Explanation:**  
(required if Yes)

Various one-time grants were received in 2023-24 fiscal year.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2023-24)	12,203,280.00		
Budget Year (2024-25)	9,480,700.00	(22.31%)	Yes
1st Subsequent Year (2025-26)	9,675,006.17	2.05%	No
2nd Subsequent Year (2026-27)	9,885,244.39	2.17%	No

**Explanation:**  
(required if Yes)

In 2023-24 interest was received in a higher amount than estimated in future years.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2023-24)	59,516,683.00		
Budget Year (2024-25)	42,528,492.00	(28.54%)	Yes
1st Subsequent Year (2025-26)	24,194,657.96	(43.11%)	Yes
2nd Subsequent Year (2026-27)	23,647,121.97	(2.26%)	Yes

**Explanation:**

(required if Yes)

Covid-19 relief and other one-time funds are being depleted in the 2023-24 and 2024-25 fiscal years.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2023-24)	55,693,861.00		
Budget Year (2024-25)	44,576,172.00	(19.96%)	Yes
1st Subsequent Year (2025-26)	35,660,527.00	(20.00%)	Yes
2nd Subsequent Year (2026-27)	33,788,257.00	(5.25%)	Yes

**Explanation:**

(required if Yes)

Covid-19 relief and other one-time funds are being depleted in the 2023-24 and 2024-25 fiscal years.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2023-24)	137,359,516.00		
Budget Year (2024-25)	92,342,429.00	(32.77%)	Not Met
1st Subsequent Year (2025-26)	83,207,497.17	(9.89%)	Not Met
2nd Subsequent Year (2026-27)	79,997,735.39	(3.86%)	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2023-24)	115,210,544.00		
Budget Year (2024-25)	87,104,664.00	(24.40%)	Not Met
1st Subsequent Year (2025-26)	59,855,184.96	(31.28%)	Not Met
2nd Subsequent Year (2026-27)	57,435,378.97	(4.04%)	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue

(linked from 6B

if NOT met)

The 2023-24 fiscal year was the last year receiving Covid-19 relief funds.

**Explanation:**

Other State Revenue

(linked from 6B

if NOT met)

Various one-time grants were received in 2023-24 fiscal year.

**Explanation:**

Other Local Revenue

(linked from 6B

if NOT met)

In 2023-24 interest was received in a higher amount than estimated in future years.



1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

Covid-19 relief and other one-time funds are being depleted in the 2023-24 and 2024-25 fiscal years.

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

Covid-19 relief and other one-time funds are being depleted in the 2023-24 and 2024-25 fiscal years.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

451,514,293.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

451,514,293.00

13,545,428.79

13,545,795.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:  
(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

## 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,367,013.63	12,183,740.22	13,919,534.82
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	33,232,403.98	26,493,368.74	34,630,442.46
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.08)	0.00
	e. Available Reserves (Lines 1a through 1d)	43,599,417.61	38,677,108.88	48,549,977.28
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	345,567,121.01	406,124,674.11	463,984,494.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	345,567,121.01	406,124,674.11	463,984,494.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.6%	9.5%	10.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		4.2%	3.2%	3.5%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,900,417.14	231,309,672.55	N/A	Met
Second Prior Year (2022-23)	(1,986,145.31)	270,914,500.31	.7%	Met
First Prior Year (2023-24)	9,791,394.00	278,122,892.00	N/A	Met
Budget Year (2024-25) (Information only)	(16,250,985.00)	298,303,795.00		

## 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	75,158,655.00	86,144,072.03	N/A	Met
Second Prior Year (2022-23)	81,478,028.00	88,044,489.17	N/A	Met
First Prior Year (2023-24)	94,320,261.00	86,058,343.00	8.8%	Not Met
Budget Year (2024-25) (Information only)	95,849,737.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

The interfund transfer to Fund 41 - Special Reserve Building Fund was processed in a higher amount at the end of 2022-23 to meet the 10% Reserve Cap.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	79,598,752.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,641	18,687	18,687
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	464,432,844.00	414,745,152.84	415,140,620.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	464,432,844.00	414,745,152.84	415,140,620.73
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,932,985.32	12,442,354.59	12,454,218.62
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		13,932,985.32	12,442,354.59	12,454,218.62

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,932,985.32	12,442,354.58	12,454,218.63
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	32,980,034.96	28,423,029.75	28,092,524.36
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	46,913,020.28	40,865,384.33	40,546,742.99
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.10%	9.85%	9.77%
District's Reserve Standard (Section 10B, Line 7):		13,932,985.32	12,442,354.59	12,454,218.62
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:



**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(28,779,190.00)			
Budget Year (2024-25)	(33,435,602.00)	4,656,412.00	16.2%	Not Met
1st Subsequent Year (2025-26)	(33,776,651.79)	341,049.79	1.0%	Met
2nd Subsequent Year (2026-27)	(34,175,275.58)	398,623.79	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	60,000.00			
Budget Year (2024-25)	60,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	60,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	60,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	19,001,375.00			
Budget Year (2024-25)	15,791,713.00	(3,209,662.00)	(16.9%)	Not Met
1st Subsequent Year (2025-26)	16,003,750.00	212,037.00	1.3%	Met
2nd Subsequent Year (2026-27)	11,003,750.00	(5,000,000.00)	(31.2%)	Not Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**

(required if NOT met)

The contribution to Special Education was increased to cover additional position added in 2024-25.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

The interfund transfer to Fund 41 - Special Reserve Building Fund is increased or decreased as needed to meet the 10% Reserve Cap.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	4	Fund 01		930,347
Certificates of Participation	25	Fund 01,25,27, Ob 8919		9,750,000
General Obligation Bonds	27	Fund 51 Ob 8571,8611,8612,8660		151,344,550
Supp Early Retirement Program	2	Fund 01 & 13		1,945,669
State School Building Loans				
Compensated Absences	0	Fund 01 & 13		635,566

Other Long-term Commitments (do not include OPEB):

TOTAL:				164,606,132

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	391,039	391,039	391,039	195,519
Certificates of Participation	6,178,890	5,968,267	6,166,337	6,161,362
General Obligation Bonds	11,190,563	11,823,663	12,353,463	12,809,213
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	17,760,491	18,182,969	18,910,838	19,166,093
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual pay ments)

The 2018 COP was refinanced in 2024 increasing the Principal and Interest Payments.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Actuarial</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>32,329,477.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>10,019,050.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>22,310,427.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2023</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>2,463,488.00</div>	<div>2,463,488.00</div>	<div>2,463,488.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>3,148,999.00</div>	<div>3,180,489.00</div>	<div>3,212,294.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>1,871,365.00</div>	<div>1,978,918.00</div>	<div>2,117,504.00</div>
	d. Number of retirees receiving OPEB benefits	<div>90.00</div>	<div>90.00</div>	<div>90.00</div>

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1296.8	1298.8	1312.80	1314.80

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations have not been Settled for FY 2024-25 with any of the bargaining units; MUTA, CSEA, or CMBA

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,360,058
-----------

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?  
2. Total cost of H&W benefits  
3. Percent of H&W cost paid by employer  
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
24,404,726	25,136,868	25,890,974
92.0%	92.0%	92.0%
3.0%	3.0%	3.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step & column adjustments  
3. Percent change in step & column over prior year

Yes	Yes	Yes
1,552,039	1,575,320	1,598,950
1.5%	1.5%	1.5%

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?  
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1073.2	1073.2	1080.20	1080.20

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations have not been Settled for FY 2024-25 with any of the bargaining units; MUTA, CSEA, or CMBA

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

624,457

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?  
2. Total cost of H&W benefits  
3. Percent of H&W cost paid by employer  
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
18,358,719	18,909,480	19,476,765
92.0%	92.0%	92.0%
3.0%	3.0%	3.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step & column adjustments  
3. Percent change in step & column over prior year

Yes	Yes	Yes
1,005,492	1,025,602	1,046,114
2.0%	2.0%	2.0%

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?  
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	179	179	179	179

**Management/Supervisor/Confidential****Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations have not been Settled for FY 2024-25 with any of the bargaining units; MUTA, CSEA, or CMBA

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential****Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
3,205,035	3,301,186	3,400,222
92.0%	92.0%	92.0%
3.0%	3.0%	3.0%

**Management/Supervisor/Confidential****Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Yes	Yes	Yes
190,424	194,232	198,117
2.0%	2.0%	2.0%

**Management/Supervisor/Confidential****Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

No	No	No

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 25, 2024

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.  
DATA ENTRY: Click the appropriate Yes or No button.  
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**