



# **2024-2025 Adopted Budget**



**Business Services  
June 11, 2024**

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## DISTRICT INFORMATION

The Redlands Unified School District was unified in 1963 under the laws of the State of California. Redlands Unified encompasses 147 square miles and serves the communities of Redlands, Loma Linda, Mentone, Forest Falls, and portions of San Bernardino and Highland.

Redlands Unified School District's sixteen elementary schools serve kindergarten through fifth grade. Four middle schools—Beattie, Cope, Clement and Moore—serve grades six, seven and eight. Grades nine through twelve are served by three comprehensive high schools: Redlands High School, Redlands East Valley High School, and Citrus Valley High School.

An alternative high school setting is offered at Orangewood High School. The Redlands Independent Study (RISE) Program and the Home Education Learning Program (HELP) are also on the Orangewood campus. We also have a K-12 online school, Redlands eAcademy. eAcademy offers free and appropriate public education in a blended learning model to students residing in the counties of San Bernardino, Riverside, Inyo, Kern, Orange, and Los Angeles.

### Elementary Schools (Grades TK-5)

Arroyo Verde Elementary  
Crafton Elementary  
Franklin Elementary  
Judson & Brown Elementary  
Kingsbury Elementary  
Mariposa Elementary  
Mentone Elementary  
Smiley Elementary

Bryn Mawr Elementary  
Cram Elementary  
Highland Grove Elementary  
Kimberly Elementary  
Lugonia Elementary  
McKinley Elementary  
Mission Elementary  
Victoria Elementary

### Middle School (Grades 6-8)

Beattie Middle  
Cope Middle

Clement Middle  
Moore Middle

### High Schools (Grades 9-12)

Redlands East Valley High  
Redlands High  
Citrus Valley High

### Alternative/Continuation/Adult Schools

Orangewood Continuation High (Grades 9-12)  
R.I.S.E. (Grades K-12)  
Adult Education  
Redlands eAcademy

# **STATE BUDGET**

## **Overview of the Governor's May Revision Proposals**

In an unconventional manner that frustrated those who rely on the May Revision to plan for the upcoming budget year, Governor Gavin Newsom's Administration continued to release information on May 14, the statutory deadline to provide changes to his proposed State Budget. By the evening of May 14, the initial brief summary provided on May 10 was joined by a list of line-item reductions to General Fund spending; "Finance Letters" delineating those same cuts; summaries of programmatic changes to implement the State Budget; trailer bill language; and finally, key factors, including average daily attendance (ADA) assumptions, property tax estimates, and out-year estimated cost-of-living adjustments (COLA) that allow for a thorough analysis of the Governor's May Revision.

At the May Revision, Governor Newsom continues his approach from January to shield K-14 education from ongoing programmatic reductions. He does so through the continued use of two linchpins of his January proposal: Proposition 98 Rainy Day Fund withdrawals and an accrual and accounting change the Legislative Analyst's Office (LAO) has dubbed the "Proposition 98 Funding Maneuver." This latter strategy is controversial both inside and outside the Legislature, garnering significant criticism as a "manipulation" of the Proposition 98 Minimum Guarantee.

The analysis below is reflective of the information made public by the Newsom Administration as of May 15.

## **The Economy and Revenues**

As in previous years, at the release of the May Revision, Governor Newsom noted the challenges and volatility of California's progressive tax structure, which conditions state General Fund revenues on a small fraction of its population. He highlighted the impact of the fluctuation in capital gains as a share of personal income and noted that capital gains, which have been as high as 11.6% of personal income in recent years, are projected to level out at 5% through 2029, resulting in a reduction of revenue. Overall, revenues of the "big three" sources of state revenue (personal income, corporation, and sales and use taxes) are projected to be lower than forecasted in January by \$10.5 billion. Both personal income tax and corporation tax saw a reduction from the figures projected in the proposed Governor's Budget to May Revision in each year of the three-year budget window. Sales and use tax shows a slight increase in 2022-23 and a projected reduction for the current and budget years. What was a \$37.9 billion budget deficit in January is now \$27.6 billion at the May Revision after factoring in the early action measures which shrunk the shortfall by \$17.3 billion.

<b>“Big Three” Revenue Sources (In Millions)</b>						
	<b>2022-23</b>		<b>2023-24</b>		<b>2024-25</b>	
	<b>Governor's Budget</b>	<b>May Revision</b>	<b>Governor's Budget</b>	<b>May Revision</b>	<b>Governor's Budget</b>	<b>May Revision</b>
Personal Income Tax	\$101,749	\$100,451	\$113,768	\$111,203	\$114,730	\$116,176
Corporation Tax	\$37,140	\$36,337	\$36,913	\$33,182	\$38,055	\$36,778
Sales Tax	\$33,186	\$33,324	\$34,643	\$33,320	\$35,123	\$34,043
<b>Total</b>	<b>\$172,075</b>	<b>\$170,112</b>	<b>\$185,324</b>	<b>\$177,705</b>	<b>\$187,908</b>	<b>\$186,997</b>

The May Revision, and what will become the 2024-25 Enacted Budget in late June, has some risks. The risks noted by the Governor include the federal government tightening economic policy, underperformance of the stock market, and the volatility of California's progressive tax structure and its reliance on a small group of high-income taxpayers.

The Governor does not assume a recession. Rather, he projects that the U.S. economy will continue to grow and the stock market will continue to perform well.

## **Proposition 98 Minimum Guarantee, Proposition 98 Rainy Day Fund, and Local Reserves**

### **Proposition 98 Minimum Guarantee**

The Proposition 98 sands continue to shift under Governor Newsom's 2024-25 revised State Budget. According to the Department of Finance, the minimum guarantee across the three-year budget window—2022-23 through 2024-25—is down by \$3.7 billion from the Governor's Budget in January. Since Test 1 remains operative for each of the three fiscal years under the May Revision, the decrease in funding is attributable to the decline in overall state revenues. Recall that when the minimum guarantee is determined by Test 1, K-14 public education funding fluctuates in direct proportion to increases or decreases in state General Fund revenues. Specifically, the constitutional formula for Test 1 requires that K-12 agencies and community colleges receive the same share of General Fund revenues as they did in 1986-87—the year before Proposition 98 was passed by the voters, or roughly 40% of state revenues. Under Test 1, the rise in local property taxes increases the Proposition 98 minimum guarantee on a dollar-for-dollar basis.

General Fund revenues that contribute to the minimum guarantee are reduced by \$7.3 billion over the three-year period. This reduction is offset by increases in funding from the Education Protection Account (EPA) and local property taxes by \$3.1 billion and

\$500 million, respectively. Specifically, the May Revision estimates an increase of offsetting EPA funds for 2024-25 by \$4 billion from January estimates, nearly muting the \$4.3 billion General Fund reduction from the Governor's Budget.

### Proposition 98 Rainy Day Fund and Local Reserves

The reduction in Proposition 98 funding levels in the current and budget year, coupled with increased costs associated with the 1.07% statutory COLA, exacerbate the Proposition 98 deficit for 2023-24 and 2024-25. Consequently, in order to (a) maintain 2023-24 general apportionments for K-12 and community college agencies at their current levels, (b) pay for the increase costs in 2024-25 for the Local Control Funding Formula (LCFF) and the Student Centered Funding Formula, and (c) provide COLA for various categorical programs, the May Revision proposes to increase withdrawals from the Proposition 98 reserve in both fiscal years. Notably, deploying resources from the Proposition 98 reserve fund averts the need for other budgetary tools to avoid cuts to education, such as deferrals.

<b>Proposition 98 Reserve Withdrawals (In millions)</b>				
	<b>K-12</b>		<b>Community Colleges</b>	
	<b>Governor's Budget</b>	<b>May Revision</b>	<b>Governor's Budget</b>	<b>May Revision</b>
2023-24	\$2,803	\$5,290	\$236	\$532
2024-25	\$2,144	\$2,208	\$486	\$382
<b>Total</b>	<b>\$4,947</b>	<b>\$7,498</b>	<b>\$722</b>	<b>\$914</b>

The withdrawals are a combination of formula-driven mandatory withdrawals and a sizeable \$4.8 billion discretionary withdrawal, the latter of which requires Governor Newsom to declare a budget emergency. The withdrawal of \$5.8 billion in 2023-24 reduces the balance of the Proposition 98 reserve below the statutory trigger that caps local school district reserves in 2024-25. The total \$8.4 billion withdrawal in 2023-24 and 2024-25 fully depletes the Proposition 98 reserve by the end of the budget year.

### Cost-of-Living Adjustment

As noted above, the May Revision fully funds the statutory COLA of 1.07% for the LCFF, which is greater than the January estimate of 0.76%, but significantly lower than the estimate of 3.94% from the 2023-24 Enacted Budget.

The statutory COLA is proposed to be applied to other education programs funded outside of the LCFF, including the Equity Multiplier, Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program—as well as county offices of education



(COEs) and community colleges. The State Preschool Program rates would not be adjusted by the statutory COLA per the 2023-24 Enacted Budget.

## LCFF Entitlements for School Districts and Charter Schools

Funding for the LCFF continues to rely on one-time funding of approximately \$2.3 billion for the 2024-25 fiscal year. This funding helps support full funding of the 1.07% statutory COLA and results in higher 2024-25 base grants.

<b>LCFF Entitlements for School Districts and Charter Schools</b>			
	<b>2023-24 Base Grant per ADA</b>	<b>1.07% COLA</b>	<b>2024-25 Base Grant per ADA</b>
TK-3	\$9,919	\$106	\$10,025
4-6	\$10,069	\$108	\$10,177
7-8	\$10,367	\$111	\$10,478
9-12	\$12,015	\$129	\$12,144

The TK-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$1,043 per ADA in 2024-25 and the grade 9-12 base grant per ADA is increased by \$316 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades. In addition, the add-on for transitional kindergarten increases to \$3,077.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (e.g., nurses, teachers, counselors, paraprofessionals, and others) to students.

## Equity Multiplier

Lastly, COLA is applied to Equity Multiplier funding for a total investment of \$303.2 million in 2024-25. Additionally, the May Revision proposes statutory changes to the Equity Multiplier, which will apply COLA to the minimum per-school site allocation of \$50,000, as well as limit school sites eligible for funding to those that are open in the year that funding is allocated and exclude students enrolled at the district office.



## **Universal Meals Program**

Current law requires a school district or COE with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision, such as the Community Eligibility Provision or Provision 2, at the school. The May Revision proposes to limit this requirement to only eligible schools that also have an Identified Student Percentage (ISP) of at least 40%. Under federal law, identified students are those automatically eligible for free meals based on their participation in CalFresh, CalWORKS, or Medi-Cal. The ISP is calculated by dividing the number of identified students by the number of enrolled students at the school.

The May Revision additionally acknowledges increased costs to implement universal meals in both the current and budget year.

## **Expanded Learning Opportunities Program**

While there are no major program changes to the Expanded Learning Opportunities Program (ELO-P), trailer bill language accompanying the May Revision creates a deadline of September 30, 2024, for local educational agencies (LEAs) to expend ELO-P funds appropriated in the 2021-22 and 2022-23 fiscal years. Any unexpended funds would be returned to the state after this deadline.

The proposal would also, beginning with the 2023-24 fiscal year, require any funds appropriated for ELO-P to be expended by June 30 of the fiscal year following the year the funds were appropriated. Any funds that are unexpended at that point in time would be returned to the state.

Additionally, the proposal includes legislative intent language that would require school districts and charter schools to declare each year their intent to operate an expanded learning opportunities program. This requirement would commence with the 2025-26 fiscal year and is accompanied by language that would reallocate funds (presumably as a result of LEAs not expressing intent to operate ELO-P).

## **Attendance Recovery/J-13A**

The Governor's Budget incorporated multiple "attendance recovery and instructional continuity" proposals which included the establishment of an attendance recovery program, modifications to the existing J-13A process and requirements, and the addition of a new remote instruction educational option.

The May Revision continues to propose the attendance recovery program whereby statutory changes would allow LEAs to provide attendance recovery opportunities to students to make up lost instructional time, offset student absences, mitigate learning loss and chronic absenteeism, and recover ADA lost to student absences. Many of the May Revision changes to the Governor's Budget proposals are clarifying or technical changes to correct for conflicts with existing law. Key changes are delaying the

implementation date of the attendance recovery program to the 2025-26 school year and limiting the amount of ADA that can be generated through attendance recovery.

The May Revision includes the changes proposed in the Governor's Budget to the current J-13A process and requirements that LEAs undergo when they experience an emergency event that results in a school closure or material loss of attendance. (The J-13A process is used to request credit for instructional time and attendance loss in these circumstances.) The changes proposed in the Governor's Budget included but were not limited to conditioning J-13A approval for emergency events of five days or more on the substantiated offering of in-person or remote instruction within five days of the start of the school closure or material decrease in attendance. The May Revision also provides authority for an LEA other than the district of residence to serve temporarily reassigned students and permits simultaneous enrollment for these students in a temporarily assigned LEA and in their LEA of attendance prior to the emergency.

## **Independent Study and Instructional Continuity for Remote Learning**

The two other instructional continuity proposals included in the Governor's Budget pertain to the provision of short-term remote instruction when students need time away from classroom-based learning. One proposal impacts existing independent study programs by repealing the statutory bifurcation of short- and long-term programs based on the number of school days students participate in the program. The May Revision largely maintains the proposed changes to existing independent study law but makes technical adjustments to ensure that LEAs have time to revise required program documents, such as board policies and written agreements, over the 2024-25 school year.

With respect to the proposed Instructional Continuity Program that LEAs may leverage to provide remote instruction to students on a short-term basis, the May Revision makes additional changes to address technical issues to ensure program viability, including clarification on who is eligible to participate in a program, as well as addresses concerns raised over the broad exception to the 15-day participation limit for students who are experiencing significant personal difficulties. Notably, the May Revision does not respond to calls to delay implementation until the 2025-26 school year to give LEAs time to plan and implement the new program requirements.

## **Early Childhood Education**

To help address the budget shortfall, the May Revision proposes to eliminate the planned investment of \$47.9 million General Fund in 2025-26 and \$97.9 million ongoing starting 2026-27 for Preschool Inclusivity intended for reimbursement rate adjustment factor costs for serving preschool children with disabilities. The May Revision proposes to repeal the requirements for State Preschool contractors to set aside 10% of their slots for children with disabilities by the 2026-27. New enrollment criteria is proposed for the State Preschool Program giving the lowest-income children

priority immediately after children with exceptional needs. In addition, the May Revision proposes a pause on child care slot expansion to achieve budget year savings of \$489 million until fiscal conditions allow for growth.

Lastly, more than \$254 million from previously appropriated but unallocated Inclusive Early Education Expansion Grant program funds is proposed to be reallocated to support the electric school bus grant program.

## **Facilities and Green Buses**

The May Revision brings disappointing news for facilities. Beginning in 2022-23, the State Budget included a General Fund appropriation for the School Facility Program (SFP), as well as the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program (FDK Program). The 2022-23 Enacted Budget not only appropriated funds in that year, but also included intent language for future funding. While the funding intended for the SFP in 2023-24 was provided with only a minor reduction, the 2024-25 Governor's Budget proposed, and the Early Action package codified, a reduction of \$500 million—reducing the intended 2024-25 allocation to \$375 million. The May Revision proposes to eliminate even this reduced amount and proposes no funding for the SFP for the current or future years.

The FDK Program—funding originally intended for 2023-24, delayed to 2024-25 by the 2023-24 Enacted Budget, and further delayed by the Early Action Budget—is also proposed to be eliminated. The Governor's Budget Summary notes that “such an investment could be considered for inclusion in the education facilities bond proposals being contemplated by the Legislature.” As for that facilities bond, no news yet on how much or what programs will be included.

As it pertains to the Green School Bus Grant Program, it is not all bad news. The 2023-24 Enacted Budget reduced the allocation from \$1.5 billion to just \$500 million split between funding for zero-emission school buses and charging and fueling infrastructure. Once again, language was included that the \$1.0 billion reduction was intended to be restored in equal parts in 2024-25 and 2025-26. While the May Revision does not quite restore the \$500 million for 2024-25, it does provide an increase in funding of \$395 million.

## **ERAF and Charter Schools**

The Educational Revenue Augmentation Fund (ERAF) shifts property taxes from cities, counties, and special districts to K-14 schools. This shift provides a General Fund savings to the state equal to the amount that is shifted when Test 1 is not operative. ERAF is distributed to non-basic aid school districts on a per-ADA basis within the county. Charter schools were established the same year as the ERAF and were not considered when the ERAF statute was being drafted and implemented and the Governor's Budget proposed statutory changes to clarify the interaction between the two.

The May Revision provides the proposed statutory changes, which, for the purposes of determining the proportion of ERAF allocated to each school district, would require the inclusion of charter school ADA and LCFF entitlement for each charter school for which the school district is the sponsoring LEA.

## **In Closing**

An unconventional roll out of the May Revision follows an unprecedented delay in 2022 personal income taxes and corresponding unanticipated consequences. From here, the Legislature will vet the Governor's proposals and consider some of its own to balance the State Budget for 2024-25. California's Constitution requires the Legislature to send a balanced budget to the Governor by June 15, although the traditional path—subcommittee, committee, conference committee, budget passage—may or may not be taken with two new legislative leaders at the helm.

*Source: School Services of California*

## **MAJOR BUDGET ASSUMPTIONS**

Redlands Unified School District's 2024-25 budget has been developed using assumptions based on the Governor's May Revise budget proposal for the state, as well as recommendations and guidance from the San Bernardino County Superintendent of Schools, School Services of California, and other K-12 advocacy groups.

Redlands Unified's Local Control Funding Formula (LCFF) for the 2024-25 budget year is calculated using base rates and other factors provided in the May Revise. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are made to ADA for District students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the District's unduplicated pupil percent (UPP) for District students that qualify for free and reduced meals, are identified as English learners, who are homeless or foster youth. The three-year rolling average UPP is projected at 67.80% for 2024-25.

The budget assumes enrollment of 19,653 students, excluding students enrolled in county programs. This is an increase of 100 students from the prior year. The 2024-25 ADA is projected to be 93.66% of enrollment, which is a slight increase from the 2023-24 P-2 ADA report.

General fund revenues in 2024-25, including transfers in and other sources, are projected to total \$330.0 million. Expenditures, including transfers out and other uses, are budgeted at \$359.3 million. Expenditures are projected to exceed revenues by \$29.3 million leaving a combined General Fund ending balance of \$67.4 million by June 30, 2025 as the District spends down one-time grants.

<b>2024-25 Budget Assumptions</b>	
LCFF Base Grant K-3	\$10,025
LCFF Base Grant 4-6	\$10,177
LCFF Base Grant 7-8	\$10,478
LCFF Base Grant 9-12	\$12,144
Unduplicated Pupil Percent (UPP) – 3 Yr Avg.	67.80%
LCFF COLA	1.07%
School Days	180
CBEDS Enrollment	19,653
ADA	18,406.20
ADA%	93.66%
Step and Column (CE)	1.45%
Step and Column (CL)	1.25%
STRS	19.10%
PERS	27.05%
Unrestricted Lottery (per ADA)	\$177
Restricted Lottery (per ADA)	\$72

## **STUDENT INFORMATION**

### **Enrollment**

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. Districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth or who are homeless. These numbers, along with a variety of other student and staff demographic information, are used for comparative reporting with other districts in the state. The low income, English learner, foster, and homeless data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Redlands Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2023 enrollment certified through CALPADS was reported at 19,553 excluding students enrolled in county programs.

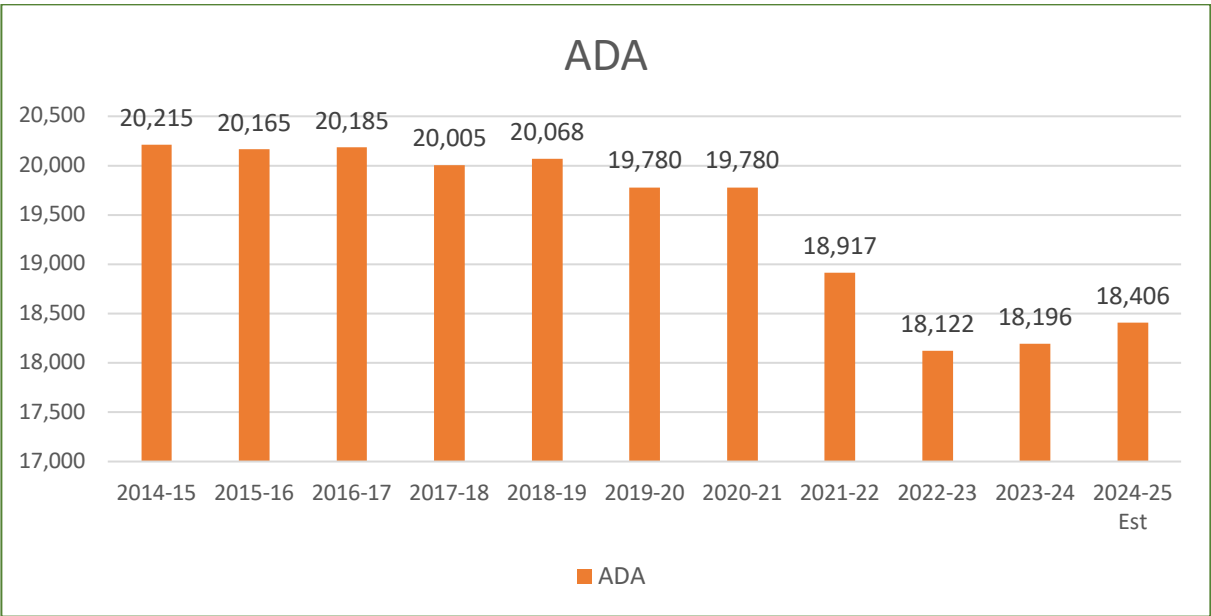
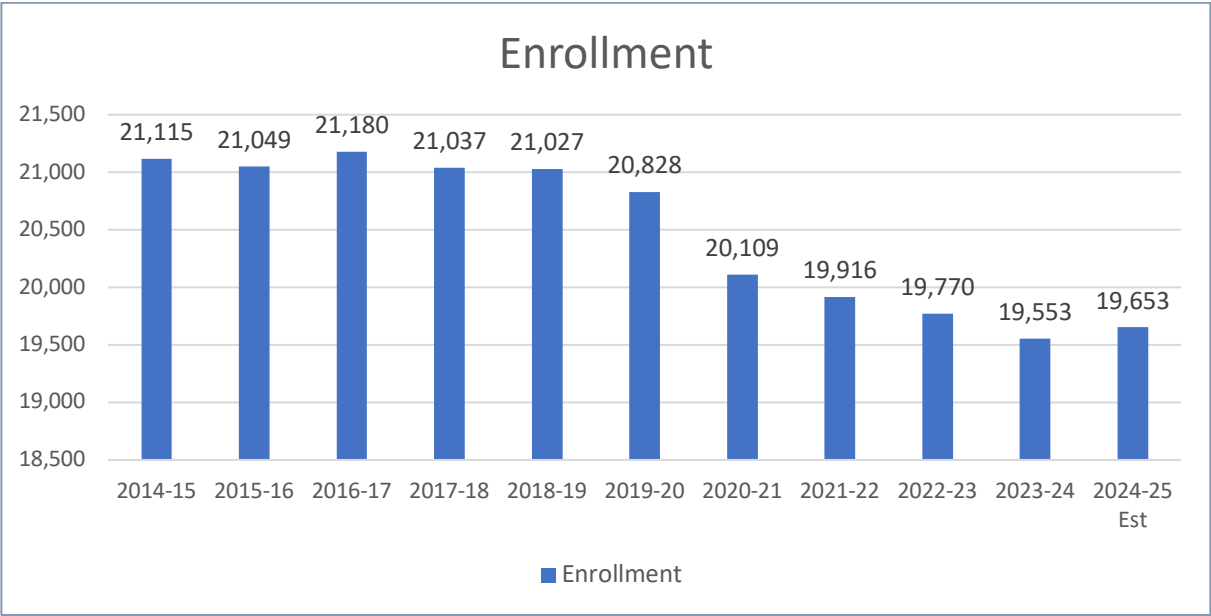
Data used to develop enrollment projections for the budget year include housing starts and birth rates. Budgeted enrollment for 2024-25 is 19,653.

### **Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a number derived from a district's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P-2. The cut-off date for this attendance calculation is in mid-April. A factor of 93.66% of projected enrollment was used to calculate estimated ADA for the budget year which is projected at 18,406.20.

Effective with the 2022-23 Enacted Budget, school districts are funded on the better of current year, prior year, or three-prior year average ADA. Based on this method, the funded ADA for 2024-25 is expected to be 18,434.22. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 9.94 ADA for District students in county programs. The District's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.

# STUDENT INFORMATION





# **GENERAL FUND 2024-2025 BUDGET**

## **Revenues and Other Sources/Contributions**

Redlands Unified School District's General Fund revenues from state, federal and local sources for 2024-25 are projected to be \$330.0 million, a \$27.6 million decrease over the total estimated revenue for 2023-24.

### **Local Control Funding Formula**

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The District's LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. The LCFF is made up of several components including base funding, grade span adjustment add-ons and supplemental and concentration grants. LCFF revenue is calculated for each district by multiplying their projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

The District's LCFF base funding is projected at \$211.1 million and LCFF supplemental/concentration funding is projected at \$45.4 million for a combined total of \$256.5 million for the 2024-25 budget year. This is a decrease of \$6.4 million over the prior year of which \$2.4 million is attributed to supplemental/concentration funding with the remaining \$4.0 million a decrease to the base grant. The supplemental/concentration grant portion of LCFF revenues are to be used to provide increased or improved services to the students for whom the District receives the additional revenue. The increased and improved services funded by the supplemental/concentration grants are to be identified in the District's Local Control and Accountability Plan (LCAP).

<b>LCFF Factors Per ADA</b>	<b>TK-3</b>	<b>Grades 4-6</b>	<b>Grades 7-8</b>	<b>Grades 9-12</b>
2024-25 Base	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustments	\$1,043	--	--	\$316
Total Base	\$11,068	\$10,177	\$10,478	\$12,460
Supplemental (20% of Base)	\$2,214	\$2,035	\$2,096	\$2,492
Concentration (65% of Base)	\$7,194	\$6,615	\$6,811	\$8,099
<b>Total Possible Grant</b>	<b>\$20,476</b>	<b>\$18,827</b>	<b>\$19,384</b>	<b>\$23,051</b>

## **GENERAL FUND 2024-2025 BUDGET**

### **Federal Revenue**

Total federal revenues for the combined General Fund are budgeted at \$11.02 million, which is a decrease of \$14.0 million from the prior year. Reduction in federal revenues are related to one-time Federal Stimulus Funds revenue expiring.

### **Other State Revenue**

Anticipated state revenues for the 2024-25 budget are down by \$1.73 million from 2023-24 funding levels and are expected to total \$39.3 million. The decrease in state funds is related to removal of fully spent one-time grants. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$6.4 million and are comprised of the transportation reimbursement, lottery revenue, and the mandate block grant. Restricted state revenues total \$32.9 million with \$15.0 million associated with payments made on-behalf of Redlands USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on-behalf of Redlands Unified employees. While the on-behalf revenue is reported in the District's financial reports, actual cash receipts do not pass through the District accounts. Other restricted state revenues include \$11.5 million for the Expanded Learning Opportunities Program (ELOP), \$3.0 million for special education program, \$1.5 million for after-school program, \$1.4 million for restricted lottery, and \$0.5 million for various smaller grants.

### **Local Revenue**

Local revenues include pass-through funds from other agencies for special education programs, redevelopment funds, interest earnings, donations, and facility use fees. There is \$23.2 million budgeted in the General Fund in this category for 2024-25; \$15.1 million is budgeted for Special Education pass-through funds from the East Valley SELPA, \$4.3 million is budgeted for redevelopment receipts, \$1.7 million is budgeted for interest earnings. The rest of the balance is comprised of smaller local grants, miscellaneous fees, reimbursements, and facility use charges.

### **Other Sources / Transfer In / Contributions**

Contributions between the Unrestricted and Restricted General Funds are expected to be \$44.0 million in the 2024-25 budget year. This is an increase of approximately \$5.8 million over the prior year's expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs and increases in special education enrollment, as well as growth in the required 3% contribution to the routine maintenance account.

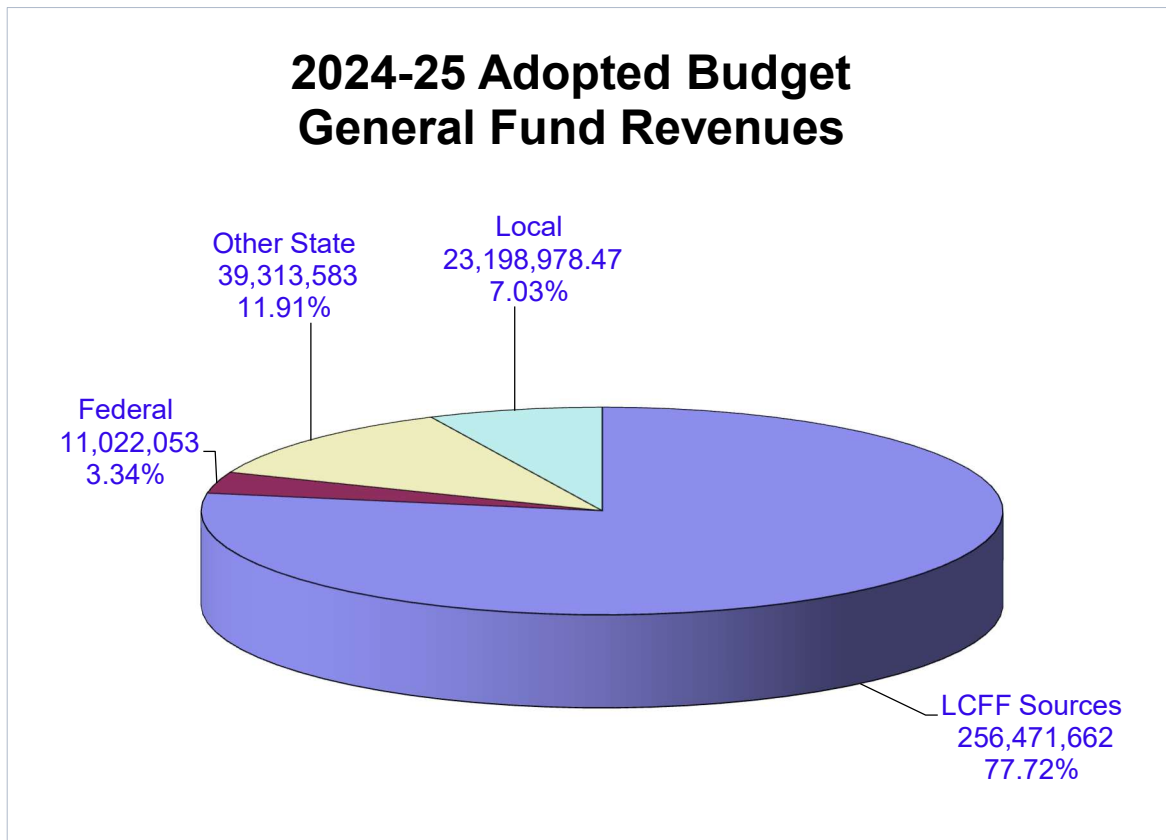
## GENERAL FUND 2024-2025 BUDGET

### Special Education

Special education costs typically exceed the revenue provided to the District from state, federal and local sources for that purpose. Additionally, to retain federal funds, the District must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the General Fund to special education resources for 2024- 25 are budgeted at \$33.3 million, an increase of \$5.4 million over the prior year.

### Routine Maintenance

Redlands USD is contributing \$10.7 million to its routine maintenance program in 2024-25, an increase of \$0.45 million over the prior year. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined General Fund expenditures.



# **GENERAL FUND 2024-2025 BUDGET**

## **Expenditures and Other Uses**

Budgeted General Fund expenditures & other outgo to other funds total \$359.3 million for the 2024-25 fiscal year. This \$10.3 million decrease is 2.8% less than the District expects to spend in the current 2023-24 fiscal year.

### **Salaries and Employee Benefits**

Salaries and benefit expenses total \$291.6 million and comprise 81.2% of the District's combined General Fund expenditures and other outgo. A majority of regular approved positions and substitute costs are paid from a general salary account and are given a school or management code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned based on case-load requirements and on an as-needed basis. Special education positions are charged to restricted special education accounts. In addition to regular approved positions, extra-duty assignments, substitute costs, and overtime costs will be accounted for at the District level based on the needs indicated by Sites & Departments.

Changes affecting salary and benefit costs in 2024-25 include step and column growth which averages about 1.45% for certificated and 1.25% for classified employees. Employee benefit costs see growth over the prior year with employer PERS rates increasing from 26.68% to 27.05%; STRS rates remain unchanged from the prior year at 19.10%.

### **Books and Supplies**

The 2024-25 combined General Fund budget shows \$14.7 million allocated for books and supplies. This is \$2.5 million more than the amount expected to be spent in this category in 2023-24. The increase is mainly due to budgeted spend down of state funds to procure California-grown foods.

### **Services and Other Operating Expenditures**

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, and travel and conferences are among the costs reported in the Services and Operating Expenses category where \$39.5 million is budgeted for 2024-25. This amount has decreased by \$0.9 million from the projected level of expenditures in this category for the 2023-24 fiscal year.

### **Capital Outlay**

A budget of \$10.5 million is set aside for capital outlay costs for 2024-25. This is for phase two of REV stadium and other projects. Capital purchases are supported by carryover, routine restricted maintenance, and one-time grants.

## GENERAL FUND 2024-2025 BUDGET

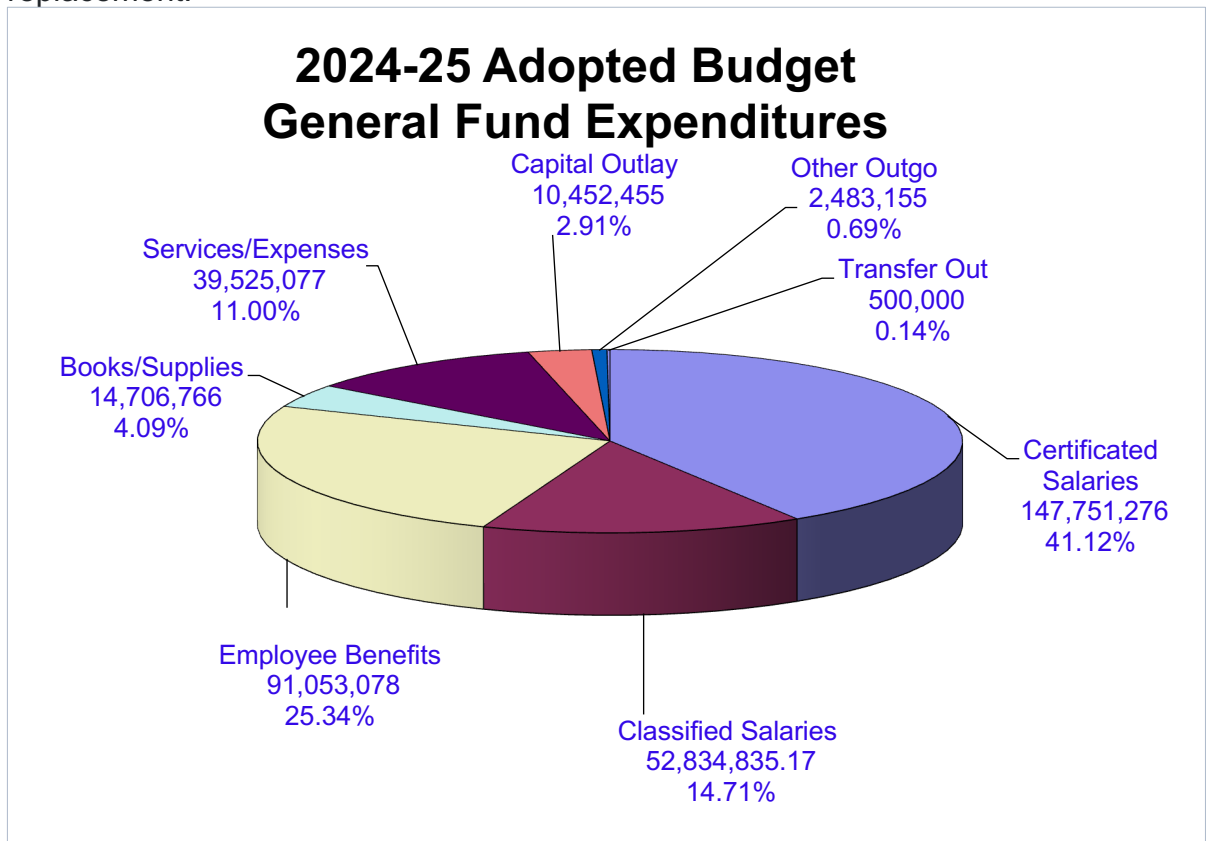
### Other Outgo

Other outgo is where the district records transfer of revenues to CRY-ROP. \$2,883,000 is budgeted in this category in the General Fund. A negative \$399,845 expense in other outgo/transfer of indirect costs category is budgeted for 2024-25. This represents credits transferred into the General Fund from Cafeteria Fund for indirect charges.

Indirect charges offset the costs of centralized services provided by the General Fund to programs accounted for in other funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2024-25 has been set at 5.63%.

### Transfer Out

Transfer out to Other Funds is budgeted at \$500,000. The transfer out is to Fund 40, Special Reserve Fund for Capital Outlay Projects to support furniture and equipment replacement.



## OTHER DISTRICT FUNDS

The 2024-25 budgets for the District's other funds are as follows:

Fund	Beginning Balance	Revenues / Sources	Expenditures / Uses	Ending Balance
Fund 11 - Adult Education	587,890	1,517,770	1,517,770	587,890
Fund 12 - Child Development	112,037	-	-	112,037
Fund 13 - Cafeteria	28,145,802	14,613,460	13,088,516	29,670,746
Fund 21 - Building Fund	150,689	-	-	150,689
Fund 25 - Capital Facilities Fund	4,921,808	1,160,000	2,684,509	3,397,299
Fund 35 - County School Facilities	51	-	-	51
Fund 40 - Reserve for Capital Outlay	7,582,537	500,000	5,500,000	2,582,537
Fund 49 - Capital Project for Blended Component	5,690,620	20,000	12,000	5,698,620
Fund 51 - Bond Interest and Redemption	7,991,542	8,134,694	8,155,506	7,970,730





# **FINANCIAL OUTLOOK**

## **Multi-Year Projections**

Assumptions used to develop the District's multi-year projections are presented in the table below and were developed based on recommendations and guidance from the School Services of California, San Bernardino County Superintendent of Schools, and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2024-25 budget show the District will be able to meet its fiscal obligations in 2024-25 and the two subsequent fiscal years.

### **Enrollment / ADA**

The 2024-25 enrollment is expected to increase 0.5% from enrollment reported in 2023-24. The projected increase is an anticipated result of new housing developments within the District boundaries. The District is projecting enrollment to increase by 100 through 2026-27. ADA as a percentage of enrollment will remain consistent at 93.66%. This is considered to be a reasonable assumption based on recent trends.

### **Revenues**

The governor's budget proposals for 2024-25 include a 1.07% cost of living adjustment (COLA). COLA rates are from the California Department of Finance (DOF) estimates and information provided in the Governor's May Revise budget proposal. COLA rates have been applied to the District's LCFF base and are used in its LCFF calculations through 2026-27. For the two out years, 2025-26 COLA is expected to be 2.93% and 3.08% for 2026-27, which has been factored in to the projections.

### **Expenses**

Combined General Fund certificated salaries and related benefits show a decrease in 2024-25 due to district offering supplemental early retirement plan in 2023-24. The salaries show increase for the two out years due to step and column increases. The other expenditures categories show decline for all years due to expiring one-time grants.

The district's ending fund balance in the General Fund will decrease over the next few years, but it will still meet the 3% reserves in each year.



## **FINANCIAL OUTLOOK**

Based on the assumptions presented, the District expects it will have sufficient funds to meet obligations in all three years of the projections and at a minimum meet the 3% legally required economic reserve balance.

	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.93%	3.08%
Enrollment - Redlands USD	19,653	19,703	19,753
ADA - Redlands USD	18,406.20	18,452.70	18,500.20
ADA% - Redlands USD	93.66%	93.65%	93.66%
Funded ADA	18,434.22	18,452.70	18,500.20
Step & Column - Certificated	1.45%	1.45%	1.45%
Step & Column - Classified	1.25%	1.25%	1.25%
UPP - 3 Year Average	67.80%	67.13%	66.90%
STRS	19.10%	19.10%	19.10%
PERS	27.05%	27.60%	28.00%

### **Cash Flow Projections**

Cash flows for the 2024-25 and 2025-26 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds. The District's cash position is expected to stay positive throughout the 2024-25 and 2025-26 budget years.

### **Conclusion**

Overall, the financial outlook for California schools appears to be slowing following recovery from the pandemic. Revenues received at the state level have been adjusted downward and various state agencies emphasize the inherent risk in the Governor's May Revise. As a result, the District will need to carefully monitor spending and strategically leverage one-time grants to ensure it does not add to the structural deficit.

Looking forward, the District will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources. It will continue to monitor the state economy and its own budget and make adjustments as necessary to remain fiscally solvent.

# STATE BUDGET FORMS

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 20 West Lugonia Avenue Redlands, CA 92374

Date: 5/16/2024

Adoption Date: 6/11/2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 23 West Lugonia Avenue  
Redlands, CA 92374

Date: 5/21/2024

Time: 7:00 PM

Contact person for additional information on the budget reports:

Name: Kirtan Shah, CPA

Title: Director, Fiscal Services

Telephone: 909-307-5300 X20501

E-mail: kirtan\_shah@redlands.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

Budget, July 1  
FINANCIAL REPORTS  
2024-25 Budget  
School District Certification

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	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?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Protected Insurance Program for Schools (PIPS)

This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name:	Heather Roe
Title:	Risk Manager
Telephone:	909-307-5300 Ext 20521
E-mail:	heather_roe@redlands.k12.ca.us

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	262,862,372.00	0.00	262,862,372.00	256,471,662.00	0.00	256,471,662.00	-2.4%
2) Federal Revenue		8100-8299	158,570.92	24,865,911.03	25,024,481.95	80,000.00	10,942,053.00	11,022,053.00	-56.0%
3) Other State Revenue		8300-8599	6,325,098.00	34,708,741.55	41,033,839.55	6,423,466.00	32,890,117.00	39,313,583.00	-4.2%
4) Other Local Revenue		8600-8799	7,656,252.62	20,989,594.20	28,645,846.82	2,848,244.00	20,350,734.47	23,198,978.47	-19.0%
5) TOTAL, REVENUES			277,002,293.54	80,564,246.78	357,566,540.32	265,823,372.00	64,182,904.47	330,006,276.47	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	99,499,173.33	56,660,343.64	156,159,516.97	113,021,302.00	34,729,974.00	147,751,276.00	-5.4%
2) Classified Salaries		2000-2999	33,746,769.67	16,581,392.11	50,328,161.78	33,130,673.17	19,704,162.00	52,834,835.17	5.0%
3) Employee Benefits		3000-3999	49,375,447.84	39,178,558.32	88,554,006.16	55,270,707.00	35,782,371.00	91,053,078.00	2.8%
4) Books and Supplies		4000-4999	4,773,615.43	7,474,770.50	12,248,385.93	7,600,791.00	7,105,975.00	14,706,766.00	20.1%
5) Services and Other Operating Expenditures		5000-5999	22,331,258.16	18,044,152.50	40,375,410.66	22,858,260.00	16,666,817.00	39,525,077.00	-2.1%
6) Capital Outlay		6000-6999	9,138,801.15	9,944,415.52	19,083,216.67	4,560,883.00	5,891,572.00	10,452,455.00	-45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,659,975.00	0.00	2,659,975.00	2,883,000.00	0.00	2,883,000.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(842,942.84)	521,446.84	(321,496.00)	(1,153,574.00)	753,729.00	(399,845.00)	24.4%
9) TOTAL, EXPENDITURES			220,682,097.74	148,405,079.43	369,087,177.17	238,172,042.17	120,634,600.00	358,806,642.17	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,320,195.80	(67,840,832.65)	(11,520,636.85)	27,651,329.83	(56,451,695.53)	(28,800,365.70)	150.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,197,670.98)	38,197,670.98	0.00	(44,034,961.00)	44,034,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,697,670.98)	38,197,670.98	(500,000.00)	(44,534,961.00)	44,034,961.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,622,524.82	(29,643,161.67)	(12,020,636.85)	(16,883,631.17)	(12,416,734.53)	(29,300,365.70)	143.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			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)			28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%
2) Ending Balance, June 30 (E + F1e)			46,606,653.49	50,061,736.41	96,668,389.90	29,723,022.32	37,645,001.88	67,368,024.20	-30.3%
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	750,000.00	0.00	750,000.00	700,000.00	0.00	700,000.00	-6.7%
Prepaid Items		9713	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,061,736.41	50,061,736.41	0.00	37,645,001.88	37,645,001.88	-24.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	31,237,509.97	0.00	31,237,509.97	14,769,651.80	0.00	14,769,651.80	-52.7%
Future and Current Textbook Adoption	0000	9760	6,250,000.00		6,250,000.00			0.00	
REV Stadium, Phase Two	0000	9760	3,750,000.00		3,750,000.00			0.00	
Offset for Future Deficits	0000	9760	21,237,509.97		21,237,509.97			0.00	
Future and Current Textbook Adoption	0000	9760			0.00	6,250,000.00		6,250,000.00	
Offset for Future Deficits	0000	9760			0.00	8,519,651.80		8,519,651.80	
d) Assigned									
Other Assignments		9780	1,981,527.52	0.00	1,981,527.52	1,924,170.52	0.00	1,924,170.52	-2.9%
Lottery	1100	9780	1,981,527.52		1,981,527.52			0.00	
Lottery	1100	9780			0.00	1,924,170.52		1,924,170.52	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,087,616.00	0.00	11,087,616.00	10,779,200.00	0.00	10,779,200.00	-2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	46,606,653.49	50,061,736.41	96,668,389.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				



Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			46,606,653.49	50,061,736.41	96,668,389.90				
<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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
<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)			46,606,653.49	50,061,736.41	96,668,389.90				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		143,161,776.00	0.00	143,161,776.00	139,231,321.00	0.00	139,231,321.00	-2.7%
Education Protection Account State Aid - Current Year	8012		61,301,242.00	0.00	61,301,242.00	64,078,979.00	0.00	64,078,979.00	4.5%
State Aid - Prior Years	8019		(1,058,941.00)	0.00	(1,058,941.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		139,373.52	0.00	139,373.52	283,372.00	0.00	283,372.00	103.3%
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%

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)	
County & District Taxes									
Secured Roll Taxes		8041	56,305,936.16	0.00	56,305,936.16	43,763,849.00	0.00	43,763,849.00	-22.3%
Unsecured Roll Taxes		8042	2,429,210.42	0.00	2,429,210.42	1,470,699.00	0.00	1,470,699.00	-39.5%
Prior Years' Taxes		8043	458,869.20	0.00	458,869.20	37,257.00	0.00	37,257.00	-91.9%
Supplemental Taxes		8044	1,451,997.53	0.00	1,451,997.53	1,009,120.00	0.00	1,009,120.00	-30.5%
Education Revenue Augmentation Fund (ERAF)		8045	(13,527,337.24)	0.00	(13,527,337.24)	(12,042,540.00)	0.00	(12,042,540.00)	-11.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,604,638.74	0.00	12,604,638.74	19,124,602.00	0.00	19,124,602.00	51.7%
Penalties and Interest from Delinquent Taxes		8048	45,229.67	0.00	45,229.67	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			263,311,995.00	0.00	263,311,995.00	256,956,659.00	0.00	256,956,659.00	-2.4%
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	(449,623.00)	0.00	(449,623.00)	(484,997.00)	0.00	(484,997.00)	7.9%
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			262,862,372.00	0.00	262,862,372.00	256,471,662.00	0.00	256,471,662.00	-2.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,222,300.00	5,222,300.00	0.00	5,108,951.00	5,108,951.00	-2.2%
Special Education Discretionary Grants		8182	0.00	366,653.00	366,653.00	0.00	366,653.00	366,653.00	0.0%
Child Nutrition Programs		8220	0.00	619,158.86	619,158.86	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	95,568.16	0.00	95,568.16	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,614,475.24	3,614,475.24		3,903,226.00	3,903,226.00	8.0%

Description			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)	
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		443,216.23	443,216.23		540,819.00	540,819.00	22.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		260,844.67	260,844.67		205,467.00	205,467.00	-21.2%
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		328,789.20	328,789.20		498,129.00	498,129.00	51.5%
Career and Technical Education	3500-3599	8290		174,272.00	174,272.00		168,808.00	168,808.00	-3.1%
All Other Federal Revenue	All Other	8290	63,002.76	13,836,201.83	13,899,204.59	80,000.00	150,000.00	230,000.00	-98.3%
TOTAL, FEDERAL REVENUE			158,570.92	24,865,911.03	25,024,481.95	80,000.00	10,942,053.00	11,022,053.00	-56.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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	427,161.00	427,161.00	0.00	427,161.00	427,161.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	658,953.69	658,953.69	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	894,690.00	0.00	894,690.00	920,641.00	0.00	920,641.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	3,361,053.00	1,367,208.00	4,728,261.00	3,402,825.00	1,384,200.00	4,787,025.00	1.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,500,534.03	1,500,534.03		1,500,534.00	1,500,534.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		0.00	0.00		0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		222,965.36	222,965.36		148,510.00	148,510.00	-33.4%
All Other State Revenue	All Other	8590	2,069,355.00	30,531,919.47	32,601,274.47	2,100,000.00	29,429,712.00	31,529,712.00	-3.3%
TOTAL, OTHER STATE REVENUE			6,325,098.00	34,708,741.55	41,033,839.55	6,423,466.00	32,890,117.00	39,313,583.00	-4.2%
<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	4,496,734.13	4,496,734.13	0.00	4,350,000.00	4,350,000.00	-3.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,366.73	13,671.63	236,038.36	146,894.00	0.00	146,894.00	-37.8%
Interest		8660	2,927,187.44	0.00	2,927,187.44	1,700,000.00	0.00	1,700,000.00	-41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,752,369.00	0.00	2,752,369.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	8,350.02	334,049.34	342,399.36	0.00	188,000.00	188,000.00	-45.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,745,979.43	683,890.99	2,429,870.42	1,001,350.00	677,123.47	1,678,473.47	-30.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		15,461,248.11	15,461,248.11		15,135,611.00	15,135,611.00	-2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,656,252.62	20,989,594.20	28,645,846.82	2,848,244.00	20,350,734.47	23,198,978.47	-19.0%
TOTAL, REVENUES			277,002,293.54	80,564,246.78	357,566,540.32	265,823,372.00	64,182,904.47	330,006,276.47	-7.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	65,926,563.65	47,545,032.12	113,471,595.77	82,882,445.00	25,273,034.00	108,155,479.00	-4.7%
Certificated Pupil Support Salaries		1200	13,429,805.28	5,976,348.96	19,406,154.24	13,841,296.00	6,565,420.00	20,406,716.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,631,366.88	1,842,965.58	13,474,332.46	12,514,418.00	2,424,160.00	14,938,578.00	10.9%
Other Certificated Salaries		1900	8,511,437.52	1,295,996.98	9,807,434.50	3,783,143.00	467,360.00	4,250,503.00	-56.7%
TOTAL, CERTIFICATED SALARIES			99,499,173.33	56,660,343.64	156,159,516.97	113,021,302.00	34,729,974.00	147,751,276.00	-5.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	796,709.52	10,308,489.06	11,105,198.58	954,699.00	12,617,314.00	13,572,013.00	22.2%
Classified Support Salaries		2200	12,382,454.87	3,780,599.79	16,163,054.66	13,657,415.00	4,587,218.00	18,244,633.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	2,527,467.79	760,624.17	3,288,091.96	2,436,356.00	652,321.00	3,088,677.00	-6.1%
Clerical, Technical and Office Salaries		2400	13,082,364.90	1,176,722.15	14,259,087.05	12,999,131.17	1,264,244.00	14,263,375.17	0.0%
Other Classified Salaries		2900	4,957,772.59	554,956.94	5,512,729.53	3,083,072.00	583,065.00	3,666,137.00	-33.5%
TOTAL, CLASSIFIED SALARIES			33,746,769.67	16,581,392.11	50,328,161.78	33,130,673.17	19,704,162.00	52,834,835.17	5.0%

			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)	
Description	Resource Codes	Object Codes							
EMPLOYEE BENEFITS									
STRS		3101-3102	17,539,991.37	24,994,580.60	42,534,571.97	19,451,322.00	21,425,055.00	40,876,377.00	-3.9%
PERS		3201-3202	7,663,790.69	4,510,121.84	12,173,912.53	8,076,701.00	5,589,733.00	13,666,434.00	12.3%
OASDI/Medicare/Alternative		3301-3302	3,842,765.04	2,095,220.19	5,937,985.23	5,131,405.00	2,085,074.00	7,216,479.00	21.5%
Health and Welfare Benefits		3401-3402	15,881,144.57	5,274,316.03	21,155,460.60	13,883,994.00	4,852,809.00	18,736,803.00	-11.4%
Unemployment Insurance		3501-3502	63,759.02	48,486.43	112,245.45	107,834.00	28,148.00	135,982.00	21.1%
Workers' Compensation		3601-3602	2,980,269.50	1,654,327.66	4,634,597.16	4,581,656.00	1,223,811.00	5,805,467.00	25.3%
OPEB, Allocated		3701-3702	199,765.84	59,993.14	259,758.98	186,570.00	62,165.00	248,735.00	-4.2%
OPEB, Active Employees		3751-3752	1,182,314.79	535,851.45	1,718,166.24	1,057,475.00	515,576.00	1,573,051.00	-8.4%
Other Employee Benefits		3901-3902	21,647.02	5,660.98	27,308.00	2,793,750.00	0.00	2,793,750.00	10,130.5%
TOTAL, EMPLOYEE BENEFITS			49,375,447.84	39,178,558.32	88,554,006.16	55,270,707.00	35,782,371.00	91,053,078.00	2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,332.19	1,431,200.66	1,432,532.85	50,000.00	1,275,000.00	1,325,000.00	-7.5%
Books and Other Reference Materials		4200	115,137.18	144,991.95	260,129.13	124,920.00	108,742.00	233,662.00	-10.2%
Materials and Supplies		4300	3,663,112.43	5,090,314.17	8,753,426.60	4,970,482.00	3,446,879.00	8,417,361.00	-3.8%
Noncapitalized Equipment		4400	994,033.63	334,263.72	1,328,297.35	2,455,389.00	367,063.00	2,822,452.00	112.5%
Food		4700	0.00	474,000.00	474,000.00	0.00	1,908,291.00	1,908,291.00	302.6%
TOTAL, BOOKS AND SUPPLIES			4,773,615.43	7,474,770.50	12,248,385.93	7,600,791.00	7,105,975.00	14,706,766.00	20.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,693,140.90	2,693,140.90	0.00	3,114,489.00	3,114,489.00	15.6%
Travel and Conferences		5200	248,566.62	357,956.34	606,522.96	306,162.00	524,015.00	830,177.00	36.9%
Dues and Memberships		5300	67,269.65	865.46	68,135.11	133,250.00	0.00	133,250.00	95.6%
Insurance		5400 - 5450	4,197,422.01	0.00	4,197,422.01	5,047,780.00	0.00	5,047,780.00	20.3%
Operations and Housekeeping Services		5500	4,524,297.19	204,002.88	4,728,300.07	4,542,000.00	140,550.00	4,682,550.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	799,222.11	1,839,239.34	2,638,461.45	797,581.00	2,558,575.00	3,356,156.00	27.2%
Transfers of Direct Costs		5710	(144,692.94)	144,692.94	0.00	(216,573.00)	216,573.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,890.09	(41,169.65)	(39,279.56)	(2,475.00)	800.00	(1,675.00)	-95.7%
Professional/Consulting Services and Operating Expenditures		5800	12,227,291.76	12,800,670.02	25,027,961.78	11,856,253.00	10,093,063.00	21,949,316.00	-12.3%
Communications		5900	409,991.67	44,754.27	454,745.94	394,282.00	18,752.00	413,034.00	-9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,331,258.16	18,044,152.50	40,375,410.66	22,858,260.00	16,666,817.00	39,525,077.00	-2.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	745,273.47	1,581,230.55	2,326,504.02	422,117.00	1,270,000.00	1,692,117.00	-27.3%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Buildings and Improvements of Buildings		6200	5,686,205.32	7,595,400.36	13,281,605.68	3,889,301.00	4,108,572.00	7,997,873.00	-39.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,657,078.14	431,772.61	3,088,850.75	239,465.00	388,000.00	627,465.00	-79.7%
Equipment Replacement		6500	50,244.22	336,012.00	386,256.22	10,000.00	125,000.00	135,000.00	-65.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,138,801.15	9,944,415.52	19,083,216.67	4,560,883.00	5,891,572.00	10,452,455.00	-45.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,552.00	0.00	7,552.00	0.00	0.00	0.00	-100.0%
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%
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	2,652,423.00	0.00	2,652,423.00	2,883,000.00	0.00	2,883,000.00	8.7%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,659,975.00	0.00	2,659,975.00	2,883,000.00	0.00	2,883,000.00	8.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(521,446.84)	521,446.84	0.00	(753,729.00)	753,729.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(321,496.00)	0.00	(321,496.00)	(399,845.00)	0.00	(399,845.00)	24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(842,942.84)	521,446.84	(321,496.00)	(1,153,574.00)	753,729.00	(399,845.00)	24.4%
TOTAL, EXPENDITURES			220,682,097.74	148,405,079.43	369,087,177.17	238,172,042.17	120,634,600.00	358,806,642.17	-2.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
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%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(38,197,670.98)	38,197,670.98	0.00	(44,034,961.00)	44,034,961.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(38,197,670.98)	38,197,670.98	0.00	(44,034,961.00)	44,034,961.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(38,697,670.98)	38,197,670.98	(500,000.00)	(44,534,961.00)	44,034,961.00	(500,000.00)	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	262,862,372.00	0.00	262,862,372.00	256,471,662.00	0.00	256,471,662.00	-2.4%
2) Federal Revenue		8100-8299	158,570.92	24,865,911.03	25,024,481.95	80,000.00	10,942,053.00	11,022,053.00	-56.0%
3) Other State Revenue		8300-8599	6,325,098.00	34,708,741.55	41,033,839.55	6,423,466.00	32,890,117.00	39,313,583.00	-4.2%
4) Other Local Revenue		8600-8799	7,656,252.62	20,989,594.20	28,645,846.82	2,848,244.00	20,350,734.47	23,198,978.47	-19.0%
5) TOTAL, REVENUES			277,002,293.54	80,564,246.78	357,566,540.32	265,823,372.00	64,182,904.47	330,006,276.47	-7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	99,211,257.86	104,382,874.98	203,594,132.84	125,324,775.00	78,361,033.00	203,685,808.00	0.0%
2) Instruction - Related Services	2000-2999		43,481,751.64	9,010,787.26	52,492,538.90	35,618,869.00	8,615,814.00	44,234,683.00	-15.7%
3) Pupil Services	3000-3999		27,092,478.15	15,490,576.40	42,583,054.55	27,741,620.00	17,167,844.00	44,909,464.00	5.5%
4) Ancillary Services	4000-4999		2,020,525.39	72,925.14	2,093,450.53	602,711.00	51,646.00	654,357.00	-68.7%
5) Community Services	5000-5999		22,210.59	0.00	22,210.59	2,379.00	0.00	2,379.00	-89.3%
6) Enterprise	6000-6999		392.19	0.00	392.19	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		20,022,920.45	897,976.31	20,920,896.76	21,069,826.17	856,448.00	21,926,274.17	4.8%
8) Plant Services	8000-8999		26,170,586.47	18,549,939.34	44,720,525.81	24,928,862.00	15,581,815.00	40,510,677.00	-9.4%
9) Other Outgo	9000-9999		2,659,975.00	0.00	2,659,975.00	2,883,000.00	0.00	2,883,000.00	8.4%
10) TOTAL, EXPENDITURES			220,682,097.74	148,405,079.43	369,087,177.17	238,172,042.17	120,634,600.00	358,806,642.17	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,320,195.80	(67,840,832.65)	(11,520,636.85)	27,651,329.83	(56,451,695.53)	(28,800,365.70)	150.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,197,670.98)	38,197,670.98	0.00	(44,034,961.00)	44,034,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,697,670.98)	38,197,670.98	(500,000.00)	(44,534,961.00)	44,034,961.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,622,524.82	(29,643,161.67)	(12,020,636.85)	(16,883,631.17)	(12,416,734.53)	(29,300,365.70)	143.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description			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)			28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,984,128.67	79,704,898.08	108,689,026.75	46,606,653.49	50,061,736.41	96,668,389.90	-11.1%
2) Ending Balance, June 30 (E + F1e)			46,606,653.49	50,061,736.41	96,668,389.90	29,723,022.32	37,645,001.88	67,368,024.20	-30.3%
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	750,000.00	0.00	750,000.00	700,000.00	0.00	700,000.00	-6.7%
Prepaid Items		9713	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,061,736.41	50,061,736.41	0.00	37,645,001.88	37,645,001.88	-24.8%
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	31,237,509.97	0.00	31,237,509.97	14,769,651.80	0.00	14,769,651.80	-52.7%
Future and Current Textbook Adoption	0000	9760	6,250,000.00		6,250,000.00			0.00	
REV Stadium, Phase Two	0000	9760	3,750,000.00		3,750,000.00			0.00	
Offset for Future Deficits	0000	9760	21,237,509.97		21,237,509.97			0.00	
Future and Current Textbook Adoption	0000	9760			0.00	6,250,000.00		6,250,000.00	
Offset for Future Deficits	0000	9760			0.00	8,519,651.80		8,519,651.80	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,981,527.52	0.00	1,981,527.52	1,924,170.52	0.00	1,924,170.52	-2.9%
Lottery	1100	9780	1,981,527.52		1,981,527.52			0.00	
Lottery	1100	9780			0.00	1,924,170.52		1,924,170.52	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,087,616.00	0.00	11,087,616.00	10,779,200.00	0.00	10,779,200.00	-2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	5,955,885.32	1,492,819.32
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,001.46	15,001.46
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	619,542.07	619,542.07
6266	Educator Effectiveness, FY 2021-22	2,401,184.10	1,117,307.10
6300	Lottery: Instructional Materials	1,822,096.72	1,515,516.72
6500	Special Education	225.00	225.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	971,415.70	971,415.70
6546	Mental Health-Related Services	1,857,221.72	1,857,221.72
6547	Special Education Early Intervention Preschool Grant	2,882,200.00	2,882,200.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,211,870.00	615,536.00
7029	Child Nutrition: Food Service Staff Training Funds	111,008.88	11,008.88
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,328,968.88	3,113.88
7033	Child Nutrition: School Food Best Practices Apportionment	482,436.69	.69
7311	Classified School Employee Professional Development Block Grant	68,472.95	68,472.95
7388	SB 117 COVID-19 LEA Response Funds	346,382.00	346,382.00
7399	LCFF Equity Multiplier	1,041,032.00	0.00
7412	A-G Access/Success Grant	1,000,420.13	605,950.13
7413	A-G Learning Loss Mitigation Grant	481,670.00	60,350.00
7810	Other Restricted State	173,903.00	173,903.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,032,758.65	1,005,642.65
9010	Other Restricted Local	23,258,041.14	24,283,392.61
Total, Restricted Balance		50,061,736.41	37,645,001.88

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,962,734.36	1,962,734.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,962,734.36	1,962,734.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,962,734.36	1,962,734.36	0.0%
2) Ending Balance, June 30 (E + F1e)			1,962,734.36	1,962,734.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,962,734.36	1,962,734.36	0.0%
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	1,962,734.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,962,734.36		
<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)			1,962,734.36		
<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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%



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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,962,734.36	1,962,734.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,962,734.36	1,962,734.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,962,734.36	1,962,734.36	0.0%
2) Ending Balance, June 30 (E + F1e)			1,962,734.36	1,962,734.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,962,734.36	1,962,734.36	0.0%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	1,962,734.36	1,962,734.36
Total, Restricted Balance		1,962,734.36	1,962,734.36

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	290,237.00	290,237.00	0.0%
3) Other State Revenue		8300-8599	1,206,908.00	1,227,533.00	1.7%
4) Other Local Revenue		8600-8799	9,732.99	0.00	-100.0%
5) TOTAL, REVENUES			1,506,877.99	1,517,770.00	0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	641,014.50	740,753.00	15.6%
2) Classified Salaries		2000-2999	115,841.81	143,776.00	24.1%
3) Employee Benefits		3000-3999	283,944.99	321,078.00	13.1%
4) Books and Supplies		4000-4999	24,905.57	67,000.00	169.0%
5) Services and Other Operating Expenditures		5000-5999	88,402.94	245,163.00	177.3%
6) Capital Outlay		6000-6999	12,885.61	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			1,166,995.42	1,517,770.00	30.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			339,882.57	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>			339,882.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,007.40	587,889.97	137.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,007.40	587,889.97	137.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,007.40	587,889.97	137.0%
2) Ending Balance, June 30 (E + F1e)			587,889.97	587,889.97	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	494,041.75	494,041.75	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	93,848.22	93,848.22	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	587,889.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 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			587,889.97		
<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)			587,889.97		
<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	290,237.00	290,237.00	0.0%
TOTAL, FEDERAL REVENUE			290,237.00	290,237.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,128,512.00	1,128,512.00	0.0%
All Other State Revenue	All Other	8590	78,396.00	99,021.00	26.3%
TOTAL, OTHER STATE REVENUE			1,206,908.00	1,227,533.00	1.7%
<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	5,747.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,985.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,732.99	0.00	-100.0%
TOTAL, REVENUES			1,506,877.99	1,517,770.00	0.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	345,253.98	436,264.00	26.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	114,580.94	121,689.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	181,179.58	182,800.00	0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			641,014.50	740,753.00	15.6%
<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	109,875.11	143,776.00	30.9%
Other Classified Salaries		2900	5,966.70	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			115,841.81	143,776.00	24.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	162,273.34	213,862.00	31.8%
PERS		3201-3202	29,314.72	38,891.00	32.7%
OASDI/Medicare/Alternative		3301-3302	17,126.02	21,740.00	26.9%
Health and Welfare Benefits		3401-3402	56,024.01	23,648.00	-57.8%
Unemployment Insurance		3501-3502	563.90	441.00	-21.8%
Workers' Compensation		3601-3602	15,820.85	19,851.00	25.5%
OPEB, Allocated		3701-3702	418.25	414.00	-1.0%
OPEB, Active Employees		3751-3752	2,403.90	2,231.00	-7.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			283,944.99	321,078.00	13.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,805.57	10,000.00	162.8%
Materials and Supplies		4300	9,625.15	37,500.00	289.6%
Noncapitalized Equipment		4400	11,474.85	19,500.00	69.9%
TOTAL, BOOKS AND SUPPLIES			24,905.57	67,000.00	169.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,673.15	10,000.00	172.2%
Dues and Memberships		5300	1,190.00	2,000.00	68.1%
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	753.80	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47.75	750.00	1,470.7%
Professional/Consulting Services and Operating Expenditures		5800	75,463.20	222,163.00	194.4%
Communications		5900	7,275.04	10,250.00	40.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,402.94	245,163.00	177.3%
<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	12,885.61	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			12,885.61	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,166,995.42	1,517,770.00	30.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	290,237.00	290,237.00	0.0%
3) Other State Revenue		8300-8599	1,206,908.00	1,227,533.00	1.7%
4) Other Local Revenue		8600-8799	9,732.99	0.00	-100.0%
5) TOTAL, REVENUES			1,506,877.99	1,517,770.00	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		538,057.77	881,552.00	63.8%
2) Instruction - Related Services	2000-2999		457,964.45	484,991.00	5.9%
3) Pupil Services	3000-3999		158,087.59	150,227.00	-5.0%
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		12,885.61	1,000.00	-92.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,166,995.42	1,517,770.00	30.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			339,882.57	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>			339,882.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,007.40	587,889.97	137.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,007.40	587,889.97	137.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,007.40	587,889.97	137.0%
2) Ending Balance, June 30 (E + F1e)			587,889.97	587,889.97	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	494,041.75	494,041.75	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	93,848.22	93,848.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
6391		Adult Education Program	489,498.00	489,498.00
9010		Other Restricted Local	4,543.75	4,543.75
Total, Restricted Balance			494,041.75	494,041.75

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	3,497.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	893,732.61	0.00	-100.0%
5) TOTAL, REVENUES			897,229.61	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	41,025.07	0.00	-100.0%
2) Classified Salaries		2000-2999	504,533.22	0.00	-100.0%
3) Employee Benefits		3000-3999	293,821.98	0.00	-100.0%
4) Books and Supplies		4000-4999	4,271.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,969.31	0.00	-100.0%
6) Capital Outlay		6000-6999	116,683.00	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			962,303.77	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,074.16)	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>			(65,074.16)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177,111.44	112,037.28	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177,111.44	112,037.28	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,111.44	112,037.28	-36.7%
2) Ending Balance, June 30 (E + F1e)			112,037.28	112,037.28	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	74,642.40	74,642.40	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	37,394.88	37,394.88	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	112,037.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 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			112,037.28		
<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)			112,037.28		
<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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,497.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,497.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,463.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,477.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	840,792.48	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			893,732.61	0.00	-100.0%
TOTAL, REVENUES			897,229.61	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,000.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,025.07	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,025.07	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	433,940.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	70,592.70	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			504,533.22	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,218.17	0.00	-100.0%
PERS		3201-3202	127,916.06	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	35,825.73	0.00	-100.0%
Health and Welfare Benefits		3401-3402	100,500.01	0.00	-100.0%
Unemployment Insurance		3501-3502	251.51	0.00	-100.0%
Workers' Compensation		3601-3602	12,245.39	0.00	-100.0%
OPEB, Allocated		3701-3702	454.61	0.00	-100.0%
OPEB, Active Employees		3751-3752	5,410.50	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			293,821.98	0.00	-100.0%
<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	4,271.19	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,271.19	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	56.21	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400.00	0.00	-100.0%
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	29.10	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	484.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,969.31	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	116,683.00	0.00	-100.0%
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			116,683.00	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%
<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			962,303.77	0.00	-100.0%
<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	3,497.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	893,732.61	0.00	-100.0%
5) TOTAL, REVENUES			897,229.61	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		684,407.13	0.00	-100.0%
2) Instruction - Related Services	2000-2999		156,278.97	0.00	-100.0%
3) Pupil Services	3000-3999		3,534.67	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		118,083.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			962,303.77	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(65,074.16)	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>			(65,074.16)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177,111.44	112,037.28	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177,111.44	112,037.28	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,111.44	112,037.28	-36.7%
2) Ending Balance, June 30 (E + F1e)			112,037.28	112,037.28	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	74,642.40	74,642.40	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	37,394.88	37,394.88	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	74,642.40	74,642.40
Total, Restricted Balance		74,642.40	74,642.40



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	10,825,376.93	11,613,460.00	7.3%
3) Other State Revenue		8300-8599	5,715,443.61	3,000,000.00	-47.5%
4) Other Local Revenue		8600-8799	1,045,208.20	0.00	-100.0%
5) TOTAL, REVENUES			17,586,028.74	14,613,460.00	-16.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,277,135.66	4,420,468.00	3.4%
3) Employee Benefits		3000-3999	2,093,746.23	1,936,087.00	-7.5%
4) Books and Supplies		4000-4999	5,584,288.46	4,066,783.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	920,887.01	482,933.00	-47.6%
6) Capital Outlay		6000-6999	961,368.70	1,782,400.00	85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	321,496.00	399,845.00	24.4%
9) TOTAL, EXPENDITURES			14,158,922.06	13,088,516.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,427,106.68	1,524,944.00	-55.5%
<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>			3,427,106.68	1,524,944.00	-55.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,718,694.96	28,145,801.64	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,718,694.96	28,145,801.64	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,718,694.96	28,145,801.64	13.9%
2) Ending Balance, June 30 (E + F1e)			28,145,801.64	29,670,745.64	5.4%
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	28,145,801.64	29,670,745.64	5.4%
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	28,145,801.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 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			28,145,801.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			28,145,801.64		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,731,330.30	11,066,000.00	3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	94,046.63	547,460.00	482.1%
TOTAL, FEDERAL REVENUE			10,825,376.93	11,613,460.00	7.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,715,443.61	3,000,000.00	-47.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,715,443.61	3,000,000.00	-47.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(67.80)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	632,832.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	430,153.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(17,709.78)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,045,208.20	0.00	-100.0%
TOTAL, REVENUES			17,586,028.74	14,613,460.00	-16.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,383,454.49	3,697,957.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	254,103.95	289,003.00	13.7%
Clerical, Technical and Office Salaries		2400	412,458.66	433,508.00	5.1%
Other Classified Salaries		2900	227,118.56	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,277,135.66	4,420,468.00	3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	953,947.34	892,551.00	-6.4%
OASDI/Medicare/Alternative		3301-3302	301,617.35	288,002.00	-4.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	660,603.49	588,542.00	-10.9%
Unemployment Insurance		3501-3502	2,002.11	2,025.00	1.1%
Workers' Compensation		3601-3602	95,880.86	90,917.00	-5.2%
OPEB, Allocated		3701-3702	5,303.02	5,143.00	-3.0%
OPEB, Active Employees		3751-3752	74,392.06	68,907.00	-7.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,093,746.23	1,936,087.00	-7.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	1,297.00	0.00	-100.0%
Materials and Supplies		4300	407,899.28	462,200.00	13.3%
Noncapitalized Equipment		4400	103,620.81	204,460.00	97.3%
Food		4700	5,071,471.37	3,400,123.00	-33.0%
TOTAL, BOOKS AND SUPPLIES			5,584,288.46	4,066,783.00	-27.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	707.41	1,808.00	155.6%
Dues and Memberships		5300	1,248.93	1,300.00	4.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	192,669.87	275,300.00	42.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,312.16	55,500.00	-43.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,202.71	925.00	-97.6%
Professional/Consulting Services and Operating Expenditures		5800	588,745.93	148,100.00	-74.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			920,887.01	482,933.00	-47.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	24,541.39	50,000.00	103.7%
Equipment		6400	692,743.12	1,500,000.00	116.5%
Equipment Replacement		6500	244,084.19	232,400.00	-4.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			961,368.70	1,782,400.00	85.4%
<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	321,496.00	399,845.00	24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			321,496.00	399,845.00	24.4%
TOTAL, EXPENDITURES			14,158,922.06	13,088,516.00	-7.6%
<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	10,825,376.93	11,613,460.00	7.3%
3) Other State Revenue		8300-8599	5,715,443.61	3,000,000.00	-47.5%
4) Other Local Revenue		8600-8799	1,045,208.20	0.00	-100.0%
5) TOTAL, REVENUES			17,586,028.74	14,613,460.00	-16.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,620,214.80	11,130,971.00	-18.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		321,496.00	399,845.00	24.4%
8) Plant Services	8000-8999		217,211.26	1,557,700.00	617.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,158,922.06	13,088,516.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,427,106.68	1,524,944.00	-55.5%
<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>			3,427,106.68	1,524,944.00	-55.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,718,694.96	28,145,801.64	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,718,694.96	28,145,801.64	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,718,694.96	28,145,801.64	13.9%
2) Ending Balance, June 30 (E + F1e)			28,145,801.64	29,670,745.64	5.4%
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	28,145,801.64	29,670,745.64	5.4%
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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	27,961,026.35	29,485,970.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	10,536.26	10,536.26
5330	Child Nutrition: Summer Food Service Program Operations	88,980.96	88,980.96
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	2,496.49	2,496.49
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	76,947.58	76,947.58
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		28,145,801.64	29,670,745.64

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	7,250.78	0.00	-100.0%
5) TOTAL, REVENUES			7,250.78	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,250.78	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>			7,250.78	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,437.97	150,688.75	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,437.97	150,688.75	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,437.97	150,688.75	5.1%
2) Ending Balance, June 30 (E + F1e)			150,688.75	150,688.75	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	150,688.75	150,688.75	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	150,688.75		
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			150,688.75		
<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)			150,688.75		
<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	4,255.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,995.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,250.78	0.00	-100.0%
TOTAL, REVENUES			7,250.78	0.00	-100.0%
<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>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			0.00	0.00	0.0%
<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	7,250.78	0.00	-100.0%
5) TOTAL, REVENUES			7,250.78	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,250.78	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>			7,250.78	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,437.97	150,688.75	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,437.97	150,688.75	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,437.97	150,688.75	5.1%
2) Ending Balance, June 30 (E + F1e)			150,688.75	150,688.75	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	150,688.75	150,688.75	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	1,978,047.17	1,160,000.00	-41.4%
5) TOTAL, REVENUES			1,978,047.17	1,160,000.00	-41.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	266,096.85	262,889.00	-1.2%
3) Employee Benefits		3000-3999	102,966.07	104,470.00	1.5%
4) Books and Supplies		4000-4999	0.00	7,000.00	New
5) Services and Other Operating Expenditures		5000-5999	91,447.16	98,150.00	7.3%
6) Capital Outlay		6000-6999	1,023,373.34	2,212,000.00	116.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,483,883.42	2,684,509.00	80.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			494,163.75	(1,524,509.00)	-408.5%
<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>			494,163.75	(1,524,509.00)	-408.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,427,644.31	4,921,808.06	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,427,644.31	4,921,808.06	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,427,644.31	4,921,808.06	11.2%
2) Ending Balance, June 30 (E + F1e)			4,921,808.06	3,397,299.06	-31.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,921,808.06	3,397,299.06	-31.0%
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	4,921,808.06		
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			4,921,808.06		
<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)			4,921,808.06		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	147,525.88	125,000.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	96,120.00	10,000.00	-89.6%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,734,401.29	1,025,000.00	-40.9%
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			1,978,047.17	1,160,000.00	-41.4%
TOTAL, REVENUES			1,978,047.17	1,160,000.00	-41.4%
<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	199,453.11	194,559.00	-2.5%
Clerical, Technical and Office Salaries		2400	66,643.74	68,330.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			266,096.85	262,889.00	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	29,527.92	30,259.00	2.5%
PERS		3201-3202	28,083.17	28,258.00	0.6%
OASDI/Medicare/Alternative		3301-3302	9,669.96	10,289.00	6.4%
Health and Welfare Benefits		3401-3402	27,705.60	27,774.00	0.2%
Unemployment Insurance		3501-3502	127.81	131.00	2.5%
Workers' Compensation		3601-3602	5,971.97	5,900.00	-1.2%
OPEB, Allocated		3701-3702	363.40	368.00	1.3%
OPEB, Active Employees		3751-3752	1,516.24	1,491.00	-1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			102,966.07	104,470.00	1.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	New
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	7,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	455.00	500.00	9.9%
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	7,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,992.16	90,650.00	-0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,447.16	98,150.00	7.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	108,564.31	533,500.00	391.4%
Buildings and Improvements of Buildings		6200	914,809.03	1,678,500.00	83.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,023,373.34	2,212,000.00	116.1%
<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			1,483,883.42	2,684,509.00	80.9%
<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 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)			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	1,978,047.17	1,160,000.00	-41.4%
5) TOTAL, REVENUES			1,978,047.17	1,160,000.00	-41.4%
<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		1,483,883.42	2,684,509.00	80.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,483,883.42	2,684,509.00	80.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			494,163.75	(1,524,509.00)	-408.5%
<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>			494,163.75	(1,524,509.00)	-408.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,427,644.31	4,921,808.06	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,427,644.31	4,921,808.06	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,427,644.31	4,921,808.06	11.2%
2) Ending Balance, June 30 (E + F1e)			4,921,808.06	3,397,299.06	-31.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,921,808.06	3,397,299.06	-31.0%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	4,921,808.06	3,397,299.06
Total, Restricted Balance		4,921,808.06	3,397,299.06

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	2.65	0.00	-100.0%
5) TOTAL, REVENUES			2.65	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2.65	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>			2.65	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48.25	50.90	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48.25	50.90	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48.25	50.90	5.5%
2) Ending Balance, June 30 (E + F1e)			50.90	50.90	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	50.90	50.90	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	50.90		
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			50.90		
<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)			50.90		
<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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<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	(30.35)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	33.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.65	0.00	-100.0%
TOTAL, REVENUES			2.65	0.00	-100.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.65	0.00	-100.0%
5) TOTAL, REVENUES			2.65	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2.65	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>			2.65	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48.25	50.90	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48.25	50.90	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48.25	50.90	5.5%
2) Ending Balance, June 30 (E + F1e)			50.90	50.90	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	50.90	50.90	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
7710	State School Facilities Projects	50.90	50.90
Total, Restricted Balance		50.90	50.90



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	8,248,082.19	0.00	-100.0%
5) TOTAL, REVENUES			8,248,082.19	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	9,199.58	800,000.00	8,596.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,318,726.00	4,700,000.00	256.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,327,925.58	5,500,000.00	314.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,920,156.61	(5,500,000.00)	-179.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,420,156.61	(5,000,000.00)	-167.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,380.05	7,582,536.66	4,569.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,380.05	7,582,536.66	4,569.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,380.05	7,582,536.66	4,569.6%
2) Ending Balance, June 30 (E + F1e)			7,582,536.66	2,582,536.66	-65.9%
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	7,582,536.66	2,582,536.66	-65.9%
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	7,582,536.66		
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			7,582,536.66		
<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)			7,582,536.66		
<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	36,937.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,390.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	8,207,755.13	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,248,082.19	0.00	-100.0%
TOTAL, REVENUES			8,248,082.19	0.00	-100.0%
<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	9,199.58	100,000.00	987.0%
Noncapitalized Equipment		4400	0.00	700,000.00	New
TOTAL, BOOKS AND SUPPLIES			9,199.58	800,000.00	8,596.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	76,669.00	1,500,000.00	1,856.5%
Buildings and Improvements of Buildings		6200	1,242,057.00	3,200,000.00	157.6%
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			1,318,726.00	4,700,000.00	256.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,327,925.58	5,500,000.00	314.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) 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%
<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)			500,000.00	500,000.00	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	8,248,082.19	0.00	-100.0%
5) TOTAL, REVENUES			8,248,082.19	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,327,925.58	5,500,000.00	314.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,327,925.58	5,500,000.00	314.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			6,920,156.61	(5,500,000.00)	-179.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,420,156.61	(5,000,000.00)	-167.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,380.05	7,582,536.66	4,569.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,380.05	7,582,536.66	4,569.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,380.05	7,582,536.66	4,569.6%
2) Ending Balance, June 30 (E + F1e)			7,582,536.66	2,582,536.66	-65.9%
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	7,582,536.66	2,582,536.66	-65.9%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	7,582,536.66	2,582,536.66
Total, Restricted Balance		7,582,536.66	2,582,536.66

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	28,445.88	20,000.00	-29.7%
5) TOTAL, REVENUES			28,445.88	20,000.00	-29.7%
<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	11,100.00	12,000.00	8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,100.00	12,000.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,345.88	8,000.00	-53.9%
<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>			17,345.88	8,000.00	-53.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,673,274.08	5,690,619.96	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,673,274.08	5,690,619.96	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,673,274.08	5,690,619.96	0.3%
2) Ending Balance, June 30 (E + F1e)			5,690,619.96	5,698,619.96	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,106.87	80,106.87	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	5,610,513.09	5,618,513.09	0.1%
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	5,690,619.96		
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			5,690,619.96		
<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)			5,690,619.96		
<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					
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	28,383.88	20,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	62.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,445.88	20,000.00	-29.7%
TOTAL, REVENUES			28,445.88	20,000.00	-29.7%
<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%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	11,100.00	12,000.00	8.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,100.00	12,000.00	8.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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					
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			11,100.00	12,000.00	8.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	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%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,445.88	20,000.00	-29.7%
5) TOTAL, REVENUES			28,445.88	20,000.00	-29.7%
<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		11,100.00	12,000.00	8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,100.00	12,000.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			17,345.88	8,000.00	-53.9%
<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>			17,345.88	8,000.00	-53.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,673,274.08	5,690,619.96	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,673,274.08	5,690,619.96	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,673,274.08	5,690,619.96	0.3%
2) Ending Balance, June 30 (E + F1e)			5,690,619.96	5,698,619.96	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,106.87	80,106.87	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	5,610,513.09	5,618,513.09	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	80,106.87	80,106.87
Total, Restricted Balance		80,106.87	80,106.87

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	18,563.23	63,872.00	244.1%
4) Other Local Revenue		8600-8799	7,966,139.56	8,070,822.00	1.3%
5) TOTAL, REVENUES			7,984,702.79	8,134,694.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	8,190,506.00	8,155,506.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,190,506.00	8,155,506.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(205,803.21)	(20,812.00)	-89.9%
<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>			(205,803.21)	(20,812.00)	-89.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,197,344.84	7,991,541.63	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,197,344.84	7,991,541.63	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,197,344.84	7,991,541.63	-2.5%
2) Ending Balance, June 30 (E + F1e)			7,991,541.63	7,970,729.63	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,991,541.63	7,970,729.63	-0.3%
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	7,991,541.63		
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			7,991,541.63		
<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)			7,991,541.63		
<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	18,563.23	63,872.00	244.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,563.23	63,872.00	244.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,807,188.00	7,388,576.00	8.5%
Unsecured Roll		8612	311,958.00	303,456.00	-2.7%
Prior Years' Taxes		8613	3,251.02	8,749.00	169.1%
Supplemental Taxes		8614	316,094.29	271,083.00	-14.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	46,267.86	71,722.00	55.0%
Interest		8660	308,898.39	27,236.00	-91.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	172,482.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,966,139.56	8,070,822.00	1.3%
TOTAL, REVENUES			7,984,702.79	8,134,694.00	1.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,000,000.00	6,265,000.00	4.4%
Bond Interest and Other Service Charges		7434	2,190,506.00	1,890,506.00	-13.7%
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)			8,190,506.00	8,155,506.00	-0.4%
TOTAL, EXPENDITURES			8,190,506.00	8,155,506.00	-0.4%
<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	18,563.23	63,872.00	244.1%
4) Other Local Revenue		8600-8799	7,966,139.56	8,070,822.00	1.3%
5) TOTAL, REVENUES			7,984,702.79	8,134,694.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,190,506.00	8,155,506.00	-0.4%
10) TOTAL, EXPENDITURES			8,190,506.00	8,155,506.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(205,803.21)	(20,812.00)	-89.9%
<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>			(205,803.21)	(20,812.00)	-89.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,197,344.84	7,991,541.63	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,197,344.84	7,991,541.63	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,197,344.84	7,991,541.63	-2.5%
2) Ending Balance, June 30 (E + F1e)			7,991,541.63	7,970,729.63	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,991,541.63	7,970,729.63	-0.3%
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%



		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	7,991,541.63	7,970,729.63
Total, Restricted Balance		7,991,541.63	7,970,729.63

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)	18,196.20	18,196.20	18,953.70	18,406.20	18,406.20	18,434.22
<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>	18,196.20	18,196.20	18,953.70	18,406.20	18,406.20	18,434.22
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	6.98	6.98		9.94	9.94	
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.98	6.98	0.00	9.94	9.94	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	18,203.18	18,203.18	18,953.70	18,416.14	18,416.14	18,434.22
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			108,062,488.48	113,846,660.21	101,054,336.12	109,051,838.06	105,913,130.55	116,665,217.38	140,889,428.04	127,969,965.58
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,165,515.00	10,165,515.00	28,463,442.00	18,297,927.00	18,297,927.00	21,463,442.00	15,297,927.00	15,297,927.00
Property Taxes	8020-8079		1,247,104.08				6,800,749.89	21,846,104.88	1,073,847.45	508,164.25
Miscellaneous Funds	8080-8099				(749.61)		(161,147.38)	(37,917.03)		
Federal Revenue	8100-8299		212,215.41	12,482.39	2,203,177.16	2,148,581.65	47,790.08	(103,397.55)		4,002,590.59
Other State Revenue	8300-8599		379,885.33	742,096.95	1,960,256.05	862,550.43	8,181,325.59	4,143,952.34	315,511.84	686,147.85
Other Local Revenue	8600-8799		8,082.98	3,010,469.44	1,549,909.58	1,744,232.22	1,828,336.28	2,778,521.87	1,761,776.07	1,594,272.19
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			12,012,802.80	13,930,563.78	34,176,035.18	23,053,291.30	34,994,981.46	50,090,706.51	18,449,062.36	22,089,101.88
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		(7,012.30)	10,452,593.81	13,397,228.25	10,820,605.30	10,770,836.26	10,877,460.15	10,761,828.43	18,396,746.40
Classified Salaries	2000-2999		1,795,265.07	5,217,471.61	3,615,443.40	3,769,769.37	3,916,286.55	4,185,906.35	6,386,966.95	4,432,199.71
Employee Benefits	3000-3999		622,367.80	4,292,766.36	4,862,698.28	6,194,596.70	6,049,616.20	6,289,909.40	7,169,607.37	8,333,732.84
Books and Supplies	4000-4999		233,582.90	1,292,358.33	1,799,919.25	2,176,772.89	1,040,045.90	874,795.54	1,070,704.42	556,464.12
Services	5000-5999		2,344,921.91	2,731,715.35	2,174,603.97	2,768,441.23	2,053,355.27	2,183,144.56	4,227,574.90	2,163,831.49
Capital Outlay	6000-6999		28,503.02	834,008.68	1,185,800.58	898,162.47	119,042.04	2,220,054.90	2,005,618.42	701,372.40
Other Outgo	7000-7499		(16,200.91)	11,915.79	282,841.26		238,726.47	238,726.47	238,726.47	248,611.82
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,001,427.49	24,832,829.93	27,318,534.99	26,628,347.96	24,187,908.69	26,869,997.37	31,861,026.96	34,832,958.78
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	42,247.34		42,247.34						
Due From Other Funds	9310									
Stores	9320	817,730.15	107,524.25	68,965.49	156,636.04			56,883.84		
Prepaid Expenditures	9330	322,628.07			322,628.07					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,182,605.56	107,524.25	111,212.83	479,264.11	0.00	0.00	56,883.84	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,068,473.00	1,138,908.26	62,013.08	107,770.76			18,194.09	681,522.48	6,878.85
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,068,473.00	1,138,908.26	62,013.08	107,770.76	0.00	0.00	18,194.09	681,522.48	6,878.85
<u>Nonoperating</u>										
Suspense Clearing	9910		(195,819.57)	(1,939,257.69)	768,508.40	436,349.15	(54,985.94)	964,811.77	1,174,024.62	394,749.41
TOTAL BALANCE SHEET ITEMS		(885,867.44)	(1,227,203.58)	(1,890,057.94)	1,140,001.75	436,349.15	(54,985.94)	1,003,501.52	492,502.14	387,870.56
E. NET INCREASE/DECREASE (B - C + D)			5,784,171.73	(12,792,324.09)	7,997,501.94	(3,138,707.51)	10,752,086.83	24,224,210.66	(12,919,462.46)	(12,355,986.34)
F. ENDING CASH (A + E)			113,846,660.21	101,054,336.12	109,051,838.06	105,913,130.55	116,665,217.38	140,889,428.04	127,969,965.58	115,613,979.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		115,613,979.24	112,830,276.64	123,609,275.85	131,827,026.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	21,463,442.00	15,933,794.00	18,297,927.00	10,165,515.00	0.00		203,310,300.00	203,310,300.00
Property Taxes	8020-8079	2,943,619.52	9,668,197.83	9,517,868.56	40,702.54			53,646,359.00	53,646,359.00
Miscellaneous Funds	8080-8099	(109,011.46)	(66,354.80)	(33,177.40)	(33,177.40)	(43,461.92)		(484,997.00)	(484,997.00)
Federal Revenue	8100-8299	105,764.40	798,356.05		63,786.77	1,530,706.05		11,022,053.00	11,022,053.00
Other State Revenue	8300-8599	1,557,322.88	8,649,518.25	2,094,080.34	8,907,672.61	833,262.55		39,313,583.01	39,313,583.00
Other Local Revenue	8600-8799	1,462,047.11	1,891,356.05	4,114,541.68	750,000.00	705,432.99		23,198,978.46	23,198,978.47
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		27,423,184.45	36,874,867.38	33,991,240.18	19,894,499.52	3,025,939.67	0.00	330,006,276.47	330,006,276.47
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,432,715.78	12,078,040.26	11,999,843.70	12,300,378.33	13,470,011.62		147,751,275.99	147,751,276.00
Classified Salaries	2000-2999	4,573,247.52	4,465,494.94	4,432,953.17	4,675,379.67	1,368,450.87		52,834,835.18	52,834,835.17
Employee Benefits	3000-3999	6,946,092.64	6,871,276.62	6,870,132.46	23,181,520.17	3,368,761.16		91,053,078.00	91,053,078.00
Books and Supplies	4000-4999	723,864.17	676,202.05	1,205,719.47	2,448,896.35	607,440.61		14,706,766.00	14,706,766.00
Services	5000-5999	4,788,464.12	2,074,308.42	2,900,823.38	3,419,028.81	5,694,863.59		39,525,077.00	39,525,077.00
Capital Outlay	6000-6999	759,229.92	487,413.48	537,650.57	181,739.08	493,859.44		10,452,455.00	10,452,455.00
Other Outgo	7000-7499	488,556.34	9,885.35	248,611.82	238,456.46	254,297.66		2,483,155.00	2,483,155.00
Interfund Transfers Out	7600-7629				500,000.00			500,000.00	500,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		30,712,170.49	26,662,621.12	28,195,734.57	46,945,398.87	25,257,684.95	0.00	359,306,642.17	359,306,642.17
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							42,247.34	
Due From Other Funds	9310							0.00	
Stores	9320	57,460.20	79,486.87	156,432.14	134,341.32			817,730.15	
Prepaid Expenditures	9330							322,628.07	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		57,460.20	79,486.87	156,432.14	134,341.32	0.00	0.00	1,182,605.56	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,189.42		44,085.98	5,910.09			2,068,473.01	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,189.42	0.00	44,085.98	5,910.09	0.00	0.00	2,068,473.01	
<u>Nonoperating</u>									
Suspense Clearing	9910	451,012.66	487,266.08	2,309,898.78	1,817,375.02	(6,613,932.69)		0.00	
TOTAL BALANCE SHEET ITEMS		505,283.44	566,752.95	2,422,244.94	1,945,806.25	(6,613,932.69)	0.00	(885,867.45)	
E. NET INCREASE/DECREASE (B - C + D)		(2,783,702.60)	10,778,999.21	8,217,750.55	(25,105,093.10)	(28,845,677.97)	0.00	(30,186,233.15)	(29,300,365.70)
F. ENDING CASH (A + E)		112,830,276.64	123,609,275.85	131,827,026.40	106,721,933.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								77,876,255.33	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			106,721,933.30	98,198,261.40	85,918,955.61	90,003,106.06	84,666,985.52	93,012,146.60	123,126,022.93	105,717,190.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,395,755.00	8,395,755.00	25,607,053.00	15,112,359.00	15,112,359.00	25,607,053.00	15,112,359.00	15,112,359.00
Property Taxes	8020-8079		1,247,104.08				6,800,749.89	21,846,104.88	1,073,847.45	508,164.25
Miscellaneous Funds	8080-8099				(748.87)		(160,987.89)	(37,879.50)		
Federal Revenue	8100-8299		209,327.35	12,312.52	2,173,193.94	2,119,341.43	47,139.70		215,796.00	3,752,467.74
Other State Revenue	8300-8599		380,283.43	742,874.64	1,962,310.31	863,454.34	8,189,899.28	4,148,295.02	315,842.48	686,866.90
Other Local Revenue	8600-8799		8,257.19	3,075,353.05	1,583,314.25	1,781,825.05	1,867,741.78	2,838,406.39	1,799,747.02	1,628,632.98
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			10,240,727.05	12,226,295.21	31,325,122.63	19,876,979.82	31,856,901.76	54,401,979.79	18,517,591.95	21,688,490.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		(7,109.65)	10,597,712.00	13,583,228.15	10,970,832.76	10,920,372.75	11,028,476.95	10,911,239.85	18,652,156.92
Classified Salaries	2000-2999		1,816,299.88	5,278,603.82	3,657,804.93	3,813,939.11	3,962,173.00	4,234,951.89	6,461,801.94	4,484,131.03
Employee Benefits	3000-3999		640,716.72	4,419,327.60	5,006,062.49	6,377,228.53	6,227,973.65	6,475,351.28	7,380,984.89	8,579,431.62
Books and Supplies	4000-4999		160,112.66	885,865.05	1,233,779.77	1,492,099.36	712,913.98	599,640.81	733,929.28	381,436.10
Services	5000-5999		1,981,354.30	2,308,177.48	1,837,443.25	2,339,209.21	1,734,993.51	1,844,659.66	3,572,112.00	1,828,340.98
Capital Outlay	6000-6999		7,897.68	231,088.94	328,564.21	248,864.81	32,984.43	615,137.65	555,721.12	194,337.79
Other Outgo	7000-7499		(17,141.39)	12,607.51	299,260.52		252,584.82	252,584.82	252,584.82	263,044.02
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,582,130.20	23,733,382.40	25,946,143.32	25,242,173.78	23,843,996.14	25,050,803.06	29,868,373.90	34,382,878.46
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,565,871.00			47,187.80	29,073.42	332,255.46	989,261.73	2,428,616.82	13,933.34
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,565,871.00	0.00	0.00	47,187.80	29,073.42	332,255.46	989,261.73	2,428,616.82	13,933.34
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,757,684.89	14,182,268.75	772,218.60	1,342,016.66			226,562.13	8,486,666.81	85,659.02
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		25,757,684.89	14,182,268.75	772,218.60	1,342,016.66	0.00	0.00	226,562.13	8,486,666.81	85,659.02
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(20,191,813.89)	(14,182,268.75)	(772,218.60)	(1,294,828.86)	29,073.42	332,255.46	762,699.60	(6,058,049.99)	(71,725.68)
E. NET INCREASE/DECREASE (B - C + D)			(8,523,671.90)	(12,279,305.79)	4,084,150.45	(5,336,120.54)	8,345,161.08	30,113,876.33	(17,408,831.94)	(12,766,113.27)
F. ENDING CASH (A + E)			98,198,261.40	85,918,955.61	90,003,106.06	84,666,985.52	93,012,146.60	123,126,022.93	105,717,190.99	92,951,077.72
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		92,951,077.72	94,852,253.90	104,710,302.20	107,365,956.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	25,607,053.00	15,112,359.00	15,112,359.00	10,494,694.00	15,112,353.00		209,893,870.00	209,893,870.00
Property Taxes	8020-8079	2,943,619.52	9,668,197.83	9,517,868.56	40,702.54			53,646,359.00	53,646,359.00
Miscellaneous Funds	8080-8099	(108,903.57)	(66,289.13)	(33,144.57)	(33,144.57)	(43,418.91)		(484,517.01)	(484,517.00)
Federal Revenue	8100-8299	99,155.15	748,466.59		59,800.72	1,435,051.86		10,872,053.00	10,872,053.00
Other State Revenue	8300-8599	1,558,954.89	8,658,582.58	2,096,274.85	8,917,007.48	834,135.78		39,354,781.98	39,354,782.00
Other Local Revenue	8600-8799	1,493,558.11	1,932,119.79	2,203,220.96	1,485,698.00	2,001,103.44		23,698,978.01	23,698,978.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		31,593,437.10	36,053,436.66	28,896,578.80	20,964,758.17	19,339,225.17	0.00	336,981,524.98	336,981,525.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,605,324.90	12,245,725.26	12,166,443.06	12,471,150.16	13,657,022.00		149,802,575.11	149,802,575.10
Classified Salaries	2000-2999	4,626,831.48	4,517,816.38	4,484,893.32	4,730,160.29	1,384,484.77		53,453,891.84	53,453,891.84
Employee Benefits	3000-3999	7,150,880.41	7,073,858.63	7,072,680.74	23,864,967.98	3,468,080.46		93,737,545.00	93,737,545.00
Books and Supplies	4000-4999	496,182.80	463,512.13	826,477.24	1,678,630.18	416,378.64		10,080,958.00	10,080,958.00
Services	5000-5999	4,046,038.34	1,752,697.98	2,451,066.22	2,888,926.66	4,811,905.40		33,396,924.99	33,396,925.00
Capital Outlay	6000-6999	210,369.08	135,053.59	148,973.39	50,356.66	136,839.64		2,896,188.99	2,896,189.00
Other Outgo	7000-7499	516,917.59	10,459.20	263,044.02	252,299.14	269,059.92		2,627,304.99	2,627,305.00
Interfund Transfers Out	7600-7629				500,000.00			500,000.00	500,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		29,652,544.60	26,199,123.17	27,413,577.99	46,436,491.07	24,143,770.83	0.00	346,495,388.92	346,495,388.94
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		3,734.81	1,721,635.11	172.51			5,565,871.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	3,734.81	1,721,635.11	172.51	0.00	0.00	5,565,871.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	39,716.32		548,981.16	73,595.42			25,757,684.87	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		39,716.32	0.00	548,981.16	73,595.42	0.00	0.00	25,757,684.87	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(39,716.32)	3,734.81	1,172,653.95	(73,422.91)	0.00	0.00	(20,191,813.87)	
E. NET INCREASE/DECREASE (B - C + D)		1,901,176.18	9,858,048.30	2,655,654.76	(25,545,155.81)	(4,804,545.66)	0.00	(29,705,677.81)	(9,513,863.94)
F. ENDING CASH (A + E)		94,852,253.90	104,710,302.20	107,365,956.96	81,820,801.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								77,016,255.49	

Budget, July 1  
2024-25 Budget  
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	147,751,276.00	301	0.00	303	147,751,276.00	305	2,601,381.00		307	145,149,895.00	309
2000 - Classified Salaries	52,834,835.17	311	34,703.00	313	52,800,132.17	315	3,395,443.00		317	49,404,689.17	319
3000 - Employee Benefits	91,053,078.00	321	269,814.00	323	90,783,264.00	325	2,375,050.00		327	88,408,214.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,841,766.00	331	2,098,852.00	333	12,742,914.00	335	2,276,980.00		337	10,465,934.00	339
5000 - Services. . & 7300 - Indirect Costs	39,125,232.00	341	139,270.00	343	38,985,962.00	345	2,768,475.00		347	36,217,487.00	349
TOTAL					343,063,548.17	365	TOTAL			329,646,219.17	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	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	177,404,481.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	729.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	177,403,752.00	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. . . . .	53.82%	
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) . . . . .	53.82%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.18%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	329,646,219.17	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	3,889,825.39	

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	369,587,177.17
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,782,706.71
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	22,210.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	14,397,393.51
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,652,423.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,369.30
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,576,396.40
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				327,228,074.06
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,203.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,976.42



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	310,989,789.76	17,169.10
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)	310,989,789.76	17,169.10
B. Required effort (Line A.2 times 90%)	279,890,810.78	15,452.19
C. Current year expenditures (Line I.E and Line II.B)	327,228,074.06	17,976.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**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) 8,695,774.97
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) 285,812,677.50

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.04%

**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) 16,014,671.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,954,068.03

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	101,800.00
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)	836,882.02
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)	0.00
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)	18,907,421.50
9. Carry-Forward Adjustment (Part IV, Line F)	2,259,364.20
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,166,785.70
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	203,435,061.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,247,722.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,288,355.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,093,450.53
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,210.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	392.19
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,191,661.12
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)	340,755.47
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)	0.00
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)	26,692,131.74
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)	0.00
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,154,109.81
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	845,620.77
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,804,585.99
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)	335,116,056.91
<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)	5.64%
<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)	6.32%
<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>	18,907,421.50
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,548,744.59
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 (5.43%) times Part III, Line B19); zero if negative	2,259,364.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.43%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.43%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	2,259,364.20
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	2,259,364.20

Approved  
indirect  
cost rate: 5.43%

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Highest  
rate used  
in any  
program: 5.43%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,386,388.36	183,880.00	5.43%
01	3182	119,518.28	6,489.84	5.43%
01	3310	4,840,132.00	262,819.00	5.43%
01	3311	113,203.00	6,146.00	5.43%
01	3315	110,995.00	6,026.00	5.43%
01	3385	13,693.00	743.00	5.43%
01	3550	165,974.00	8,298.00	5.00%
01	4035	420,389.23	22,827.00	5.43%
01	4127	192,338.08	10,443.00	5.43%
01	4203	247,425.67	13,419.00	5.42%
01	6515	12,140.00	356.00	2.93%
13	5310	6,353,679.42	321,496.00	5.06%

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	256,471,662.00	2.57%	263,055,712.00	3.18%	271,421,409.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	6,423,466.00	0.59%	6,461,209.00	0.63%	6,501,612.00
4. Other Local Revenues	8600-8799	2,848,244.00	0.00%	2,848,244.00	0.00%	2,848,244.00
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	(44,034,961.00)	-4.73%	(41,950,670.00)	-0.94%	(41,554,491.00)
6. Total (Sum lines A1 thru A5c)		221,788,411.00	3.93%	230,494,495.00	3.82%	239,296,774.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,021,302.00		114,638,006.30
b. Step & Column Adjustment				1,616,704.30		1,640,146.81
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,021,302.00	1.43%	114,638,006.30	1.43%	116,278,153.11
2. Classified Salaries						
a. Base Salaries				33,130,673.17		33,512,479.98
b. Step & Column Adjustment				381,806.81		386,354.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,130,673.17	1.15%	33,512,479.98	1.15%	33,898,834.70
3. Employee Benefits	3000-3999	55,270,707.00	5.70%	58,418,874.00	0.97%	58,987,373.00
4. Books and Supplies	4000-4999	7,600,791.00	-16.00%	6,385,009.00	0.00%	6,384,916.00
5. Services and Other Operating Expenditures	5000-5999	22,858,260.00	-16.40%	19,109,662.00	3.99%	19,872,697.00
6. Capital Outlay	6000-6999	4,560,883.00	-77.37%	1,032,117.00	-38.76%	632,117.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,883,000.00	5.00%	3,027,150.00	0.00%	3,027,150.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,153,574.00)	0.00%	(1,153,574.00)	0.00%	(1,153,574.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		238,672,042.17	-1.34%	235,469,724.28	1.26%	238,427,666.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,883,631.17)		(4,975,229.28)		869,107.19

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)		46,606,653.49		29,723,022.32		24,747,793.04
2. Ending Fund Balance (Sum lines C and D1)		29,723,022.32		24,747,793.04		25,616,900.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,250,000.00		2,250,000.00		2,250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	14,769,651.80		12,102,931.04		12,871,296.23
d. Assigned	9780	1,924,170.52				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,779,200.00		10,394,862.00		10,495,604.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,723,022.32		24,747,793.04		25,616,900.23
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,779,200.00		10,394,862.00		10,495,604.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,779,200.00		10,394,862.00		10,495,604.00
<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.						



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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	10,942,053.00	-1.37%	10,792,053.00	0.00%	10,792,053.00
3. Other State Revenues	8300-8599	32,890,117.00	0.01%	32,893,573.00	0.01%	32,897,173.00
4. Other Local Revenues	8600-8799	20,350,734.47	2.46%	20,850,734.00	2.40%	21,350,734.00
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	44,034,961.00	-4.73%	41,950,670.00	-0.94%	41,554,491.00
6. Total (Sum lines A1 thru A5c)		108,217,865.47	-1.60%	106,487,030.00	0.10%	106,594,451.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				34,729,974.00		35,164,568.80
b. Step & Column Adjustment				434,594.80		440,895.78
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,729,974.00	1.25%	35,164,568.80	1.25%	35,605,464.58
2. Classified Salaries						
a. Base Salaries				19,704,162.00		19,941,411.86
b. Step & Column Adjustment				237,249.86		240,215.35
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,704,162.00	1.20%	19,941,411.86	1.20%	20,181,627.21
3. Employee Benefits	3000-3999	35,782,371.00	-1.30%	35,318,671.00	0.76%	35,587,688.00
4. Books and Supplies	4000-4999	7,105,975.00	-47.99%	3,695,949.00	0.00%	3,695,949.00
5. Services and Other Operating Expenditures	5000-5999	16,666,817.00	-14.28%	14,287,263.00	-3.85%	13,737,263.00
6. Capital Outlay	6000-6999	5,891,572.00	-68.36%	1,864,072.00	0.00%	1,864,072.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	753,729.00	0.00%	753,729.00	0.00%	753,729.00
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)		120,634,600.00	-7.97%	111,025,664.66	0.36%	111,425,792.79
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(12,416,734.53)		(4,538,634.66)		(4,831,341.79)

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)		50,061,736.41		37,645,001.88		33,106,367.22
2. Ending Fund Balance (Sum lines C and D1)		37,645,001.88		33,106,367.22		28,275,025.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	37,645,001.88		33,106,367.22		28,275,025.43
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)		37,645,001.88		33,106,367.22		28,275,025.43
<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.						

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	256,471,662.00	2.57%	263,055,712.00	3.18%	271,421,409.00
2. Federal Revenues	8100-8299	11,022,053.00	-1.36%	10,872,053.00	0.00%	10,872,053.00
3. Other State Revenues	8300-8599	39,313,583.00	0.10%	39,354,782.00	0.11%	39,398,785.00
4. Other Local Revenues	8600-8799	23,198,978.47	2.16%	23,698,978.00	2.11%	24,198,978.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
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)		330,006,276.47	2.11%	336,981,525.00	2.64%	345,891,225.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				147,751,276.00		149,802,575.10
b. Step & Column Adjustment				2,051,299.10		2,081,042.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,751,276.00	1.39%	149,802,575.10	1.39%	151,883,617.69
2. Classified Salaries						
a. Base Salaries				52,834,835.17		53,453,891.84
b. Step & Column Adjustment				619,056.67		626,570.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,834,835.17	1.17%	53,453,891.84	1.17%	54,080,461.91
3. Employee Benefits	3000-3999	91,053,078.00	2.95%	93,737,545.00	0.89%	94,575,061.00
4. Books and Supplies	4000-4999	14,706,766.00	-31.45%	10,080,958.00	0.00%	10,080,865.00
5. Services and Other Operating Expenditures	5000-5999	39,525,077.00	-15.50%	33,396,925.00	0.64%	33,609,960.00
6. Capital Outlay	6000-6999	10,452,455.00	-72.29%	2,896,189.00	-13.81%	2,496,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,883,000.00	5.00%	3,027,150.00	0.00%	3,027,150.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(399,845.00)	0.00%	(399,845.00)	0.00%	(399,845.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		359,306,642.17	-3.57%	346,495,388.94	0.97%	349,853,459.60
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(29,300,365.70)		(9,513,863.94)		(3,962,234.60)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		96,668,389.90		67,368,024.20		57,854,160.26
2. Ending Fund Balance (Sum lines C and D1)		67,368,024.20		57,854,160.26		53,891,925.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,250,000.00		2,250,000.00		2,250,000.00
b. Restricted	9740	37,645,001.88		33,106,367.22		28,275,025.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,769,651.80		12,102,931.04		12,871,296.23
d. Assigned	9780	1,924,170.52		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,779,200.00		10,394,862.00		10,495,604.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,368,024.20		57,854,160.26		53,891,925.66
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,779,200.00		10,394,862.00		10,495,604.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		10,779,200.00		10,394,862.00		10,495,604.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
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)						
		18,406.20		18,452.70		18,500.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		359,306,642.17		346,495,388.94		349,853,459.60
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)		359,306,642.17		346,495,388.94		349,853,459.60
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)		10,779,199.27		10,394,861.67		10,495,603.79
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)		10,779,199.27		10,394,861.67		10,495,603.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(1,675.00)	0.00	(399,845.00)				
Other Sources/Uses Detail					0.00	500,000.00		
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	750.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	925.00	0.00	399,845.00	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	0.00		
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					500,000.00	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								
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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								
Fund Reconciliation								
TOTALS	1,675.00	(1,675.00)	399,845.00	(399,845.00)	500,000.00	500,000.00		





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):	18,406.20	
District's ADA Standard Percentage Level:	1.0%	

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	19,810	19,807		
Charter School				
Total ADA	19,810	19,807	0.0%	Met
Second Prior Year (2022-23)				
District Regular	19,084	19,504		
Charter School				
Total ADA	19,084	19,504	N/A	Met
First Prior Year (2023-24)				
District Regular	18,974	18,954		
Charter School		0		
Total ADA	18,974	18,954	0.1%	Met
Budget Year (2024-25)				
District Regular	18,434			
Charter School	0			
Total ADA	18,434			

**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.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	20,465	20,162		
Charter School				
<b>Total Enrollment</b>	<b>20,465</b>	<b>20,162</b>	<b>1.5%</b>	<b>Not Met</b>
Second Prior Year (2022-23)				
District Regular	19,820	20,019		
Charter School				
<b>Total Enrollment</b>	<b>19,820</b>	<b>20,019</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	19,680	19,553		
Charter School				
<b>Total Enrollment</b>	<b>19,680</b>	<b>19,553</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	19,653			
Charter School				
<b>Total Enrollment</b>	<b>19,653</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)

Due to COVID-19 fluctuations

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	18,348	20,162	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>18,348</b>	<b>20,162</b>	<b>91.0%</b>
Second Prior Year (2022-23)			
District Regular	18,150	20,019	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>18,150</b>	<b>20,019</b>	<b>90.7%</b>
First Prior Year (2023-24)			
District Regular	18,196	19,553	
Charter School			
<b>Total ADA/Enrollment</b>	<b>18,196</b>	<b>19,553</b>	<b>93.1%</b>
Historical Average Ratio:			91.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>92.1%</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	18,406	19,653		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,406</b>	<b>19,653</b>	<b>93.7%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	18,453	19,703		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,453</b>	<b>19,703</b>	<b>93.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	18,500	19,753		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,500</b>	<b>19,753</b>	<b>93.7%</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)

The standard used for comparison has decreased due to pandemic's impact on the prior years. Enrollment and attendance has been trending upward. District's certified P-2 ADA rate was approximately 93%. We expect this rate to improve to 93.7%. Enrollment is expected to increase per Davis Demographics report and also per the district's preliminary enrollment reports for 2024-25.

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)	18,953.70	18,434.22	18,452.70	18,500.20
b.	Prior Year ADA (Funded)		18,953.70	18,434.22	18,452.70
c.	Difference (Step 1a minus Step 1b)		(519.48)	18.48	47.50
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.74%)	.10%	.26%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		262,862,372.00	256,471,662.00	263,055,712.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		2,812,627.38	7,514,619.70	8,102,115.93
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)			(1.67%)	3.03%	3.34%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-2.67% to -0.67%	2.03% to 4.03%	2.34% to 4.34%

**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)	59,907,918.00	53,646,359.00	53,646,359.00	53,646,359.00
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)	264,370,936.00	256,956,659.00	263,540,229.00	271,904,700.00
District's Projected Change in LCFF Revenue:		(2.80%)	2.56%	3.17%
LCFF Revenue Standard		-2.67% to -0.67%	2.03% to 4.03%	2.34% to 4.34%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

The 2024-25 year projects a reduction outside of the standard due to COLA decreasing from 8.22% to 1.07%.

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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	180,106,129.86	209,785,840.34	85.9%	
Second Prior Year (2022-23)	203,153,597.69	237,749,771.09	85.4%	
First Prior Year (2023-24)	182,621,390.84	220,682,097.74	82.8%	
Historical Average Ratio:			84.7%	
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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):		81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

**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)	201,422,682.17	238,172,042.17	84.6%	Met
1st Subsequent Year (2025-26)	206,569,360.28	234,969,724.28	87.9%	Not Met
2nd Subsequent Year (2026-27)	209,164,360.81	237,927,666.81	87.9%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Increase in salaries and benefits in 2025-26 and 2026-27 are due to Unrestricted General Fund taking over expenses from expiring grants.



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):	(1.67%)	3.03%	3.34%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.67% to 8.33%</b>	<b>-6.97% to 13.03%</b>	<b>-6.66% to 13.34%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.67% to 3.33%	-1.97% to 8.03%	-1.66% to 8.34%

**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)	25,024,481.95		
Budget Year (2024-25)	11,022,053.00	(55.95%)	Yes
1st Subsequent Year (2025-26)	10,872,053.00	(1.36%)	No
2nd Subsequent Year (2026-27)	10,872,053.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenues decrease significantly in 2024-25 due to the Federal stimulus funds expiring.

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

First Prior Year (2023-24)	41,033,839.55		
Budget Year (2024-25)	39,313,583.00	(4.19%)	No
1st Subsequent Year (2025-26)	39,354,782.00	.10%	No
2nd Subsequent Year (2026-27)	39,398,785.00	.11%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	28,645,846.82		
Budget Year (2024-25)	23,198,978.47	(19.01%)	Yes
1st Subsequent Year (2025-26)	23,698,978.00	2.16%	No
2nd Subsequent Year (2026-27)	24,198,978.00	2.11%	No

**Explanation:**  
(required if Yes)

Local revenues decreased significantly in 2024-25 because the district does not budget for FMV and budgeted lower amount for interest revenue.

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

First Prior Year (2023-24)	12,248,385.93		
Budget Year (2024-25)	14,706,766.00	20.07%	Yes
1st Subsequent Year (2025-26)	10,080,958.00	(31.45%)	Yes
2nd Subsequent Year (2026-27)	10,080,865.00	0.00%	No

**Explanation:**

(required if Yes)

Books and Supplies budget fluctuates in the MYP for planned textbook adoptions and spend down of carry over.

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

First Prior Year (2023-24)	40,375,410.66		
Budget Year (2024-25)	39,525,077.00	(2.11%)	No
1st Subsequent Year (2025-26)	33,396,925.00	(15.50%)	Yes
2nd Subsequent Year (2026-27)	33,609,960.00	.64%	No

**Explanation:**

(required if Yes)

Service budget decreases in 2025-26 due to elimination of stimulus grant funded expenses. Additionally, the P&L insurance premium decreased instead of normal 25-30% increase each year.

**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)	94,704,168.32		
Budget Year (2024-25)	73,534,614.47	(22.35%)	Not Met
1st Subsequent Year (2025-26)	73,925,813.00	.53%	Met
2nd Subsequent Year (2026-27)	74,469,816.00	.74%	Met

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

First Prior Year (2023-24)	52,623,796.59		
Budget Year (2024-25)	54,231,843.00	3.06%	Met
1st Subsequent Year (2025-26)	43,477,883.00	(19.83%)	Not Met
2nd Subsequent Year (2026-27)	43,690,825.00	.49%	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)

Federal revenues decrease significantly in 2024-25 due to the Federal stimulus funds expiring.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

Local revenues decreased significantly in 2024-25 because the district does not budget for FMV and budgeted lower amount for interest revenue.

- 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)

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

Books and Supplies budget fluctuates in the MYP for planned textbook adoptions and spend down of carry over.

Service budget decreases in 2025-26 due to elimination of stimulus grant funded expenses. Additionally, the P&L insurance premium decreased instead of normal 25-30% increase each year.

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?

- 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)

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)

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

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

<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)	8,350,000.00	10,690,000.00	11,087,616.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,562,495.30	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	12,912,495.30	10,690,000.00	11,087,616.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	301,064,908.89	356,291,032.23	369,587,177.17
	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)	301,064,908.89	356,291,032.23	369,587,177.17
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.3%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>1.4%</b>	<b>1.0%</b>	<b>1.0%</b>

<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)	(9,760,128.27)	209,785,840.34	4.7%	Not Met
Second Prior Year (2022-23)	(10,303,293.68)	237,749,771.09	4.3%	Not Met
First Prior Year (2023-24)	17,622,524.82	221,182,097.74	N/A	Met
Budget Year (2024-25) (Information only )	(16,883,631.17)	238,672,042.17		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

Deficit spending in 21-22 and 22-23 were due to negotiated salary increases that were supported by multi-year savings plan.

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	43,583,260.21	49,047,550.62	N/A	Met
Second Prior Year (2022-23)	47,858,597.67	39,287,422.35	17.9%	Not Met
First Prior Year (2023-24)	36,401,556.73	28,984,128.67	20.4%	Not Met
Budget Year (2024-25) (Information only)	46,606,653.49			

<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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:  
(required if NOT met)

Negotiated salary increases from 22-23 were much higher than expected.

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)	106,721,933.30		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.)	18,406	18,453	18,500
<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)	359,306,642.17	346,495,388.94	349,853,459.60
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)	359,306,642.17	346,495,388.94	349,853,459.60
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,779,199.27	10,394,861.67	10,495,603.79
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)		10,779,199.27	10,394,861.67	10,495,603.79

**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)	10,779,200.00	10,394,862.00	10,495,604.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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	0.00	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)	10,779,200.00	10,394,862.00	10,495,604.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		10,779,199.27	10,394,861.67	10,495,603.79
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)

**SUPPLEMENTAL INFORMATION**

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?

Yes

- 1b. If Yes, identify the expenditures:

Arts and Music (Rs 6762) and LRBG (Rs 7435) are being used to offset negotiated salary increases from 2022-23 and 2023-24. The District offered SERP in 2023-24 and made cuts to ensure ongoing expenditures are sustainable after the one-time grants are spent.

**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)	(38,197,670.98)			
Budget Year (2024-25)	(44,034,961.00)	5,837,290.02	15.3%	Not Met
1st Subsequent Year (2025-26)	(41,950,670.00)	(2,084,291.00)	(4.7%)	Met
2nd Subsequent Year (2026-27)	(41,554,491.00)	(396,179.00)	(.9%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	500,000.00			
Budget Year (2024-25)	500,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	500,000.00	0.00	0.0%	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 SPED is expected to increase significantly as the District has one of the highest % of SPED student in the County. We will monitor the contribution to SPED and work on decreasing MOE.

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

**Explanation:**

(required if NOT met)

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	20	Fund 01 Rs 9010 Obj 86xx	Fund 01 Obj 74xx	21,210,000
General Obligation Bonds	11	Fund 51 Obj 86xx	Fund 51 Obj 74xx	47,995,000
Supp Early Retirement Program	5	Fund 01	Fund 01 Obj 39xx	13,968,746
State School Building Loans				
Compensated Absences				

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

TOTAL:				83,173,746

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				
Certificates of Participation	760,025	1,060,500	1,060,500	1,575,500
General Obligation Bonds	8,190,506	8,155,506	8,412,256	5,915,506
Supp Early Retirement Program		2,793,749	2,793,749	2,793,749
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	8,950,531	12,009,755	12,266,505	10,284,755
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**

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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 payments)

Debt service payments will be funded by assessed taxes and SERP payment will be funded by the salary savings from retirees and removal of temp positions.

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

The Certificates of Participations (COPs) will mature after the projected RDA revenue is terminated. District is monitoring RDA revenue closely and building up reserve to be able to make the payments on the maturing COPs.

**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)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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:

Employees who retire prior to age 65 and who are at least 55 years of age with 15 years of service are eligible to receive medical benefit with the same cap as an active employee.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

- 4 OPEB Liabilities

a. Total OPEB liability

52,798,756.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

52,798,756.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2023

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,900,340.00

1,900,340.00

1,900,340.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

2,053,655.00

2,571,351.00

2,928,023.00

d. Number of retirees receiving OPEB benefits

109.00

109.00

109.00

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	1244.2	1184.2	1169.2	1169.2

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

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

Yes

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 Settled

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

Feb 13, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 08, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

**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

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

11351919

11351919

11351919

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

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

No

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

If Yes, explain the nature of the new costs:

--

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

1. Are savings from attrition included in the budget and MYPs?

Yes

Yes

Yes

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

Yes

Yes

Yes

**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	952	950	950	950

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

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

Yes

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 Settled

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

Feb 13, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 08, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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
6252272	6252272	6252272

**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:

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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


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?


**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	122	118	118	118

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**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

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

1132612	1132612	1132612

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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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 11, 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**