



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

Meeting Date: June 20, 2024

Subject: Adopt Fiscal Year 2024-2025 Proposed Budget for All Funds

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: ____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Adopt the fiscal year 2024-2025 Proposed Budget for All Funds and Right-Sizing Plan presented as a Public Hearing Item at the June 6, 2024 Board Meeting.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year after holding a public hearing for comment. The public hearing was held on June 6, 2024 and the budget is now presented for adoption. This is in accordance with state prescribed procedures for single budget approval, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2024-2025 budget establishes expenditure authority for the District to conduct business in the coming year.

The Legislature must pass a balanced budget bill on or before Saturday, June 15. The Governor will have until no later than Thursday, June 27, to sign that bill. Trailer bills, which include language that will provide additional details of the budget, will emerge in the coming weeks to implement statutory changes related to the budget. The final changes to the District's budget will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

Additionally, the Board was presented with a plan for right-sizing District expenditures and correcting deficit spending in the multi-year projection for the current and two subsequent years. In response to a request from Sacramento County Office of Education and in alignment with AB1200, the Right-Sizing Plan accompanies the 2024-25 proposed budget for Board approval.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
3. Adopt Fiscal Year 2024-2025 Budget of All Funds

Estimated Time of Presentation: 5 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account

June 20, 2024

I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The 2024-25 Proposed Budget general fund revenues are projected at \$668M and general fund expenditures projected at \$760M. The 2024-25 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA, and input from educational partners. The 2024-25 Proposed Budget for all Funds being presented is aligned to existing LCAP goals, actions, and services, which have been developed and refined through ongoing consultation with stakeholder groups. The proposed budget also reflects extensive internal planning conducted in December and January, including meetings with all stakeholders to review proposed staffing allocations and projected enrollment for the upcoming school year.

2024-25 Sacramento City Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 33,414 (excludes COE ADA of 107.41).
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 70.34%, a 0.51% decline from 2023-24. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ CalSTRS rate of 19.10% and CalPERS rate of 27.05%, up from 26.68%

Board of Education Executive Summary

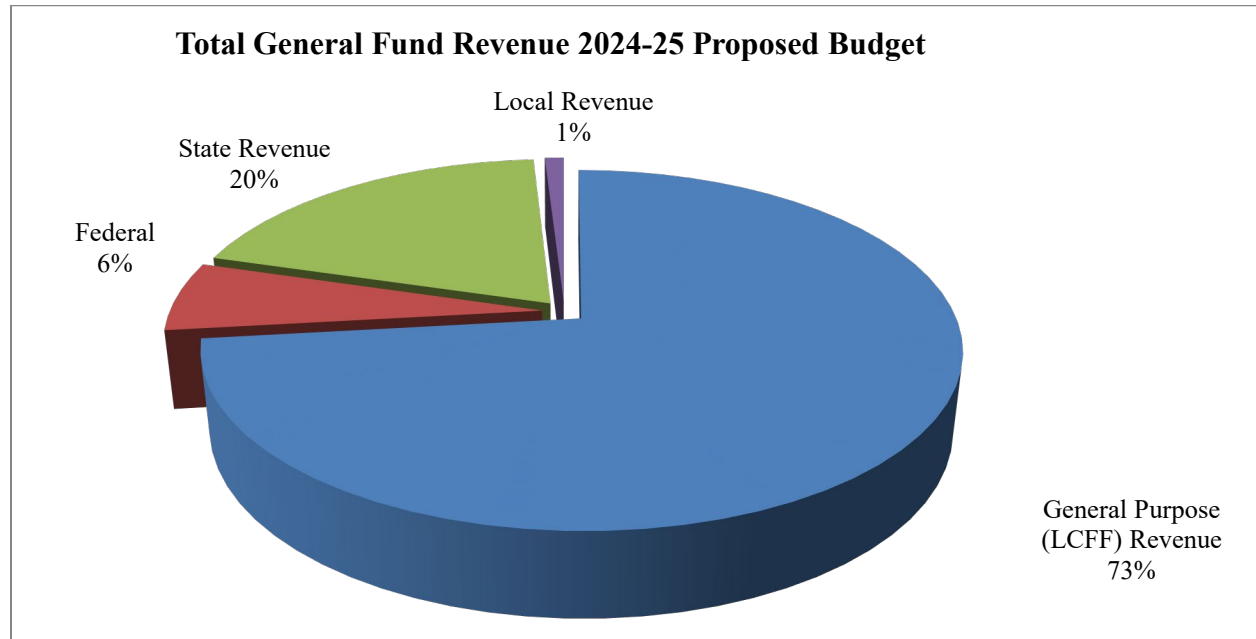
Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$486,482,344	\$489,170,405
Federal	\$0	\$42,316,186
State Revenue	\$17,003,334	\$130,185,621
Local Revenue	\$4,145,523	\$6,447,794
TOTAL	\$507,631,201	\$668,120,006





Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2024-25. The amounts will be revised throughout the year based on information received from the State.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

2024-25 Proposed Budget

Education Protection Account (EPA) Fiscal Year Ending June 30, 2025		
Estimated EPA Revenues:		
Estimated EPA Funds	\$	110,402,421
Budgeted EPA Expenditures:		
Certificated Instructional Salaries	\$	110,402,421
Balance	\$	-

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88% of the District's unrestricted budget and approximately 90% of the total General Fund budget.

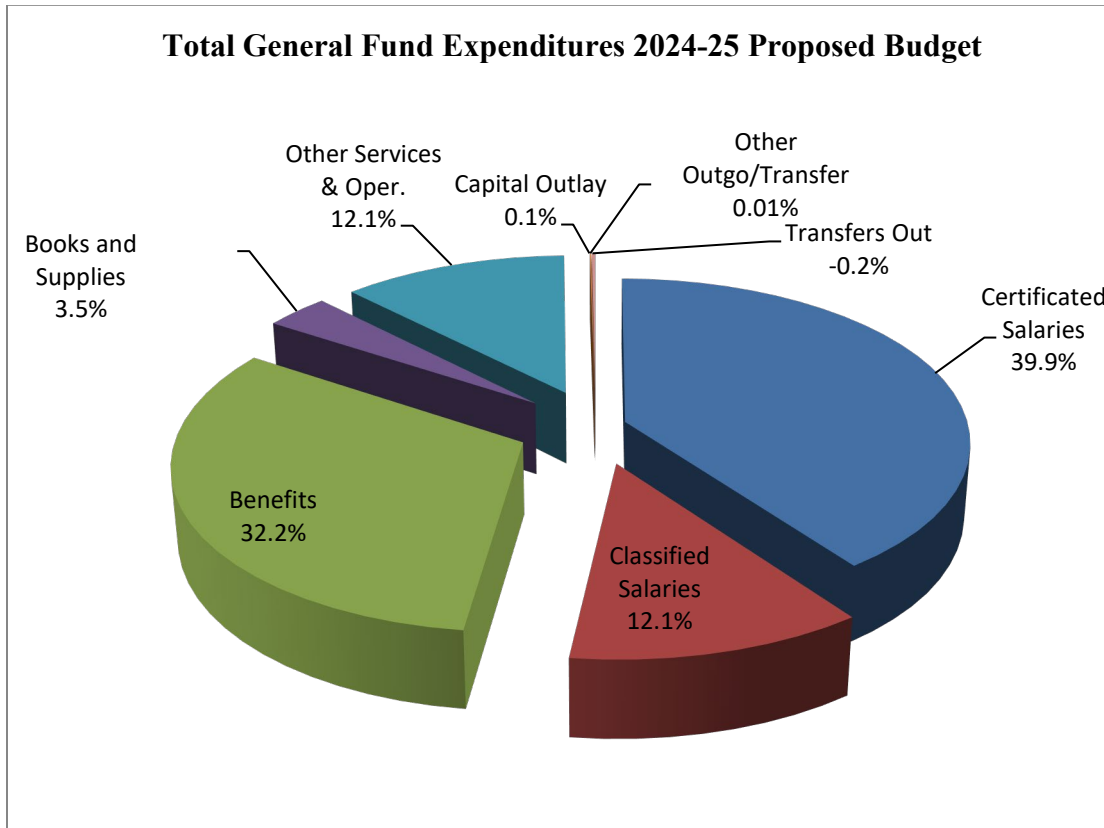
DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	214,636,122	89,781,697	\$304,417,820
Classified Salaries	53,145,775	38,985,852	\$92,131,627
Benefits	148,187,552	97,337,182	\$245,524,734
Books and Supplies	9,950,807	16,372,434	\$26,323,241
Other Services & Oper.	30,857,149	61,531,435	\$92,388,584
Capital Outlay	45,000	504,099	\$549,099
Other Outgo/Transfer	10,535	0	\$10,535
Transfers Out/In	(6,377,293)	4,919,791	(1,457,502)
TOTAL	450,455,648	309,432,489	\$759,888,137

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

Below is a graphical representation of expenditures by percentage for the combined general fund and unrestricted general fund:

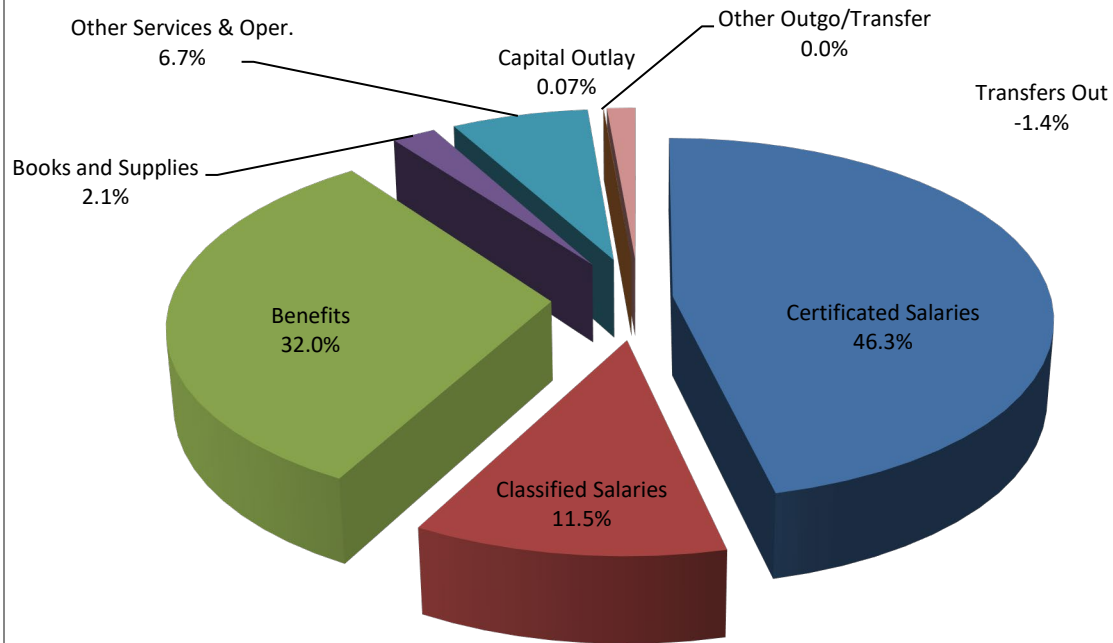


Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

Unrestricted General Fund Expenditures 2024-25 Proposed Budget



The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Program	2023-24 Proposed Budget	2024-25 Proposed Budget
Special Education	\$103,520,644	\$97,992,501
Routine Restricted Maintenance Account	\$18,493,200	\$22,013,236
Total	\$122,013,844	\$120,005,737

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

General Fund Summary

The District's 2024-25 General Fund projects a total operating decrease of \$88,762,683 million, resulting in an estimated ending fund balance of \$112,694,844 million. The components of the District's fund balance are as follows: revolving cash and other nonspendables - \$0; restricted programs - \$94,506,144; economic uncertainty - \$15,137,654; unassigned - \$2,726,045. In accordance with SB 858, a detailed description of assigned & unassigned balances is illustrated below.

Description	2024-25 Proposed Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepays	\$0		\$0
TOTAL - NONSPENDABLE	\$0	\$0	\$0
RESTRICTED			
Restricted Categorical Balances		\$94,506,144	\$94,506,144
TOTAL - RESTRICTED	\$0	\$94,506,144	\$94,506,144
COMMITTED			
	\$0		\$0
TOTAL - COMMITTED	\$0		\$0
ASSIGNED			
	\$0		\$0
Supplemental / Concentration Funds	\$0		\$0
TOTAL - ASSIGNED	\$0	\$0	\$0
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	\$15,137,654		\$15,137,654
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$15,137,654	\$0	\$15,137,654
UNASSIGNED/UNAPPROPRIATED			
	\$3,051,045		\$3,051,045
TOTAL - FUND BALANCE	\$18,188,699	\$94,506,144	\$112,694,844

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$94.6M.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

	Fund	2024-25 Beginning Fund Balance	Budgeted Net Change	2024-25 Adopted Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	\$201,457,527	(\$88,762,683)	\$112,694,844
08	Student Activity Fund	\$1,570,033	\$0	\$1,570,033
09	Charter Schools	\$11,990,407	(\$382,979)	\$11,607,428
11	Adult Education	\$541,895	\$64,671	\$606,567
12	Child Development	\$1,119,189	\$0	\$1,119,189
13	Cafeteria	\$15,881,206	\$1,500	\$15,882,706
21	Building Fund	\$92,557,950	\$0	\$92,557,950
25	Capital Facilities	\$26,478,854	\$3,840,000	\$30,318,854
35	County School Facilities Fund	\$0	\$0	\$0
49	Capital Projects for Blended Components	\$2,586,527	\$0	\$2,586,527
51	Bond Interest and Redemption	\$42,629,069	\$649,823	\$43,278,892
61	Cafeteria Enterprise Fund	\$25,047	\$0	\$25,047
67	Self-Insurance Fund	\$10,998,707	\$0	\$10,998,707

Other Post-Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has a total OPEB liability of \$442 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. For the 2024-25 budget year, the projected Actuarially Determined Contribution (ADC) is \$29,218,878.



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
 June 20, 2024

Multiview Projections

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2023-24	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%
Local Control Funding Formula (LCFF) COLA	8.22%	3.94%	3.29%	3.08%	3.30%
Additional LCFF Investment	N/A	N/A	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.60%	28.00%	29.20%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$72	\$72	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$3,044	\$3,067	\$3,151	\$3,249	\$3,352
Mandate Block Grant for Districts: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
Mandate Block Grant for Districts: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

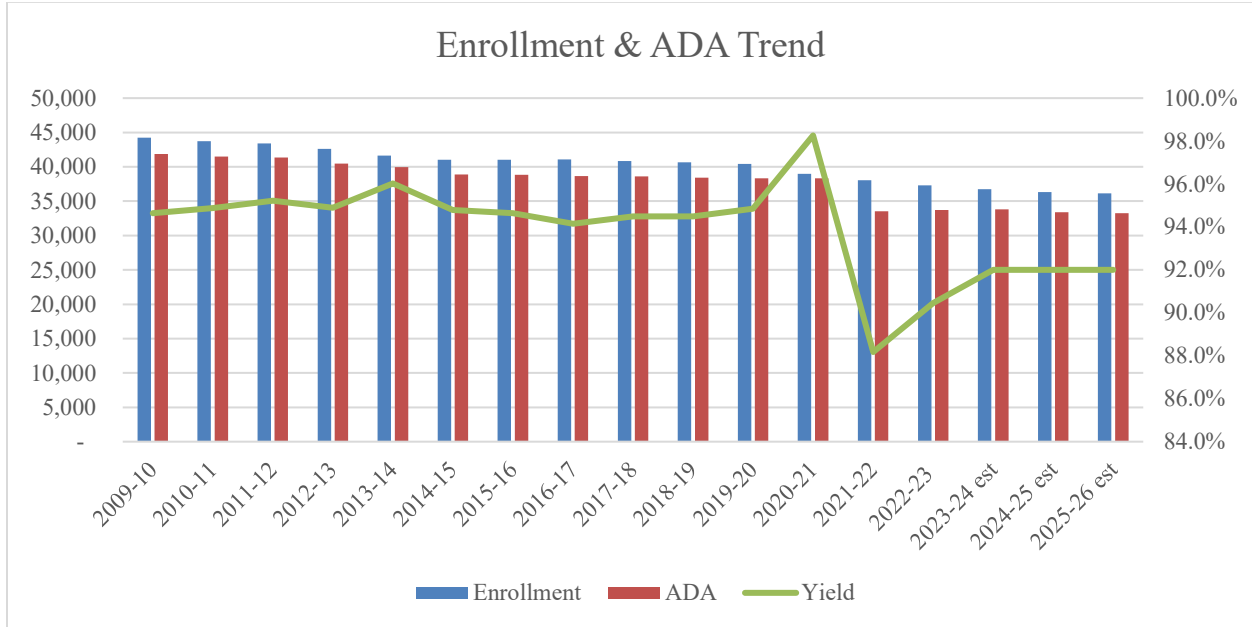
Enrollment

The District projects 36,320 enrollment for the 2024-25 budget year, excluding 127 projected County enrollment. The two subsequent years are being calculated with a .5% enrollment decline. For 2025-26, that is 36,135, and 36,071 for 2026-27. For ADA, the District projects 33,821 in 2024-25, 33,414 in 2025-26, and 33,078 in 2026-27. However, for funding purposes the District projects funding based on the average of three prior year’s ADA. The below chart illustrates the District’s projected enrollment, ADA, and funded ADA:

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

2024-25 Proposed Budget and Multi-Year Projections

Description	Proposed Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	486,482,344	2,688,061	489,170,405	487,662,339	2,688,061	490,350,400	500,538,205	2,688,061	503,226,266
Federal Revenue	-	42,316,186	42,316,186	-	42,316,186	42,316,186	-	42,316,186	42,316,186
State Revenue	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621
Local Revenue	4,145,523	2,302,271	6,447,794	4,145,523	2,302,271	6,447,794	4,145,523	2,302,271	6,447,794
Total Revenue	507,631,201	160,488,805	668,120,006	508,811,196	160,488,805	669,300,001	521,687,062	160,488,805	682,175,867
Expenditures									
Certificated Salaries	214,636,122	89,781,697	304,417,820	211,687,955	84,372,541	296,060,496	217,071,259	85,197,110	302,268,369
Classified Salaries	53,145,775	38,985,852	92,131,627	53,145,775	35,077,410	88,223,186	53,889,816	35,982,542	89,872,358
Benefits	148,187,552	97,337,182	245,524,734	142,660,052	98,321,213	240,981,265	156,583,614	95,972,644	252,556,259
Books and Supplies	9,950,807	16,372,434	26,323,241	9,950,807	16,497,312	26,448,119	9,950,807	16,629,558	26,580,364
Other Services & Oper. Expenses	30,857,149	61,531,435	92,388,584	28,588,283	65,490,007	94,078,291	30,857,149	65,010,541	95,867,690
Capital Outlay	45,000	504,099	549,099	45,000	504,099	549,099	45,000	504,099	549,099
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	10,535	-	10,535
Transfer of Indirect 73xx	(6,377,293)	4,919,791	(1,457,502)	(5,531,484)	4,073,982	(1,457,502)	(6,076,533)	4,619,031	(1,457,502)
Budget Reductions	-	-	-	-	(1,965,672)	(1,965,672)	-	(4,009,563)	(4,009,563)
Total Expenditures	450,455,648	309,432,489	759,888,137	440,556,924	302,370,892	742,927,816	462,331,648	299,905,961	762,237,609
Deficit/Surplus	57,175,554	(148,943,684)	(91,768,131)	68,254,273	(141,882,088)	(73,627,815)	59,355,415	(139,417,157)	(80,061,742)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	3,005,447	-	3,005,447	3,005,447	-	3,005,447	3,005,447	-	3,005,447
Contributions to Restricted	(120,159,401)	120,159,401	-	(121,949,984)	121,949,984	-	(139,214,309)	139,214,309	-
Net increase (decrease) in Fund Balance	(59,978,400)	(28,784,283)	(88,762,683)	(50,690,264)	(19,932,104)	(70,622,367)	(76,853,447)	(202,848)	(77,056,295)
Beginning Balance	78,167,099	123,290,428	201,457,527	18,188,699	94,506,144	112,694,844	(32,501,564)	74,574,041	42,072,476
Ending Balance	18,188,699	94,506,144	112,694,844	(32,501,564)	74,574,041	42,072,476	(109,355,011)	74,371,193	(34,983,819)
Revolving/Stores/Prepays	-	-	-	-	-	-	-	-	-
Reserve for Econ	15,137,654	-	15,137,654	14,798,447	-	14,798,447	15,184,643	-	15,184,643
Restricted Programs	-	94,506,144	94,506,144	-	74,574,041	74,574,041	-	74,371,193	74,371,193
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	3,051,045	-	3,051,045	(47,300,012)	-	(47,300,012)	(124,539,655)	-	(124,539,655)
<i>Unappropriated Percent</i>			<i>0.40%</i>			<i>-6.37%</i>			<i>-16.34%</i>

Board of Education Executive Summary

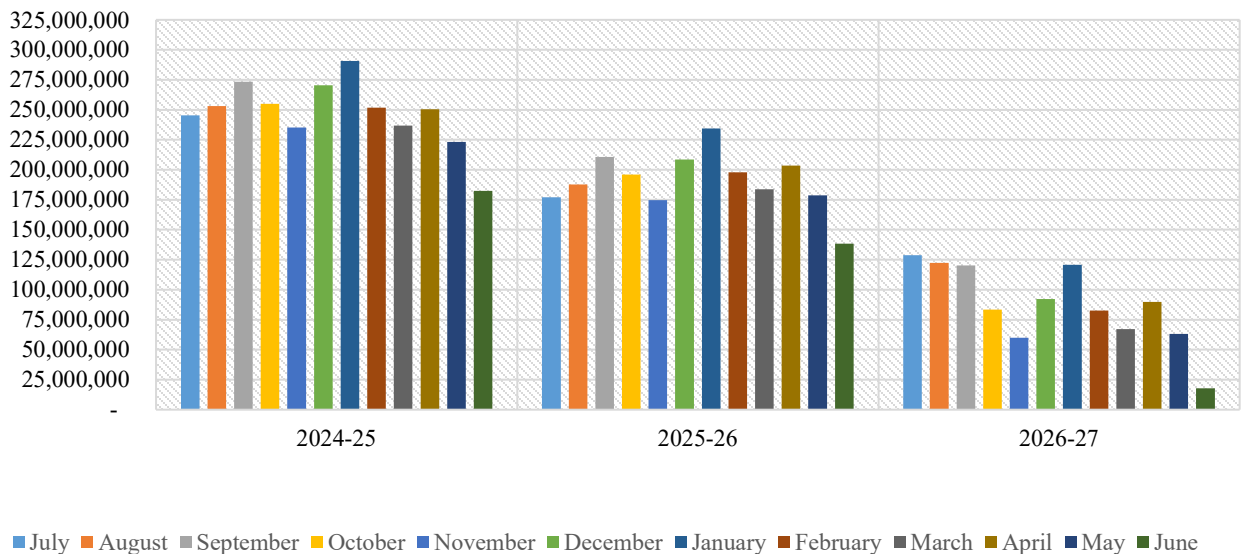
Business Services

Fiscal Year 2024-25 Adopt Proposed Budget for All Funds & Education Protection Account
June 20, 2024

Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2024-25 Proposed Budget and multi-year projections the District projects having a positive cash balance through June 2026. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.

2024-25 Proposed Budget Cash Flow Projections



Conclusion

The District is projected to maintain a positive cash flow in 2024-25, 2025-26, and 2026-27, however the multi-year forecast indicates the district may not be able to satisfy the 2% required reserve for economic uncertainties in future years without making changes to expenditure priorities. Staff will provide an expenditure right-sizing plan along with the adopted budget in order to make adjustments and meet statutory requirements for reserve levels.

Adopted Fiscal Year 2024-2025 Budget for All Funds



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
June 20, 2024

Sacramento City Unified School District

Board of Education

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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: Serna Center Front Lobby at 5745 47th Avenue, Sacramento, CA 95824

Date: June 03, 2024

Adoption Date: June 20, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Serna Center Board Meeting Room at 5745 47th Avenue, Sacramento, CA 95824

Date: June 06, 2024

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Janea Marking

Title: Chief Business and Operations Officer

Telephone: 916-643-9055

E-mail: Janea-Marking@scusd.edu

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

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
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:

_____ 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: _____
Janea Marking
Title: _____
Chief Business Officer
Telephone: _____
916-643-9055
E-mail: _____
Janea-Marking@scusd.edu

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	500,355,264.00	2,478,216.00	502,833,480.00	486,482,344.00	2,688,061.00	489,170,405.00	-2.7%
2) Federal Revenue		8100-8299	0.00	157,711,903.21	157,711,903.21	0.00	42,316,186.28	42,316,186.28	-73.2%
3) Other State Revenue		8300-8599	12,193,830.48	127,068,757.54	139,262,588.02	17,003,334.39	113,182,286.36	130,185,620.75	-6.5%
4) Other Local Revenue		8600-8799	7,877,702.66	5,790,793.39	13,668,496.05	4,145,523.02	2,302,271.01	6,447,794.03	-52.8%
5) TOTAL, REVENUES			520,426,797.14	293,049,670.14	813,476,467.28	507,631,201.41	160,488,804.65	668,120,006.06	-17.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	220,037,217.49	92,447,264.95	312,484,482.44	214,636,122.14	89,781,697.40	304,417,819.54	-2.6%
2) Classified Salaries		2000-2999	53,134,054.74	37,751,960.13	90,886,014.87	53,145,775.22	38,985,851.94	92,131,627.16	1.4%
3) Employee Benefits		3000-3999	139,679,571.32	87,980,697.14	227,660,268.46	148,187,551.70	97,337,182.16	245,524,733.86	7.6%
4) Books and Supplies		4000-4999	8,649,616.27	48,569,971.16	57,219,587.43	9,950,806.87	16,372,433.67	26,323,240.54	-54.0%
5) Services and Other Operating Expenditures		5000-5999	35,750,339.07	121,654,117.92	157,404,456.99	30,857,149.11	61,531,434.84	92,388,583.95	-41.3%
6) Capital Outlay		6000-6999	2,350,050.84	24,256,593.85	26,606,644.69	45,000.00	504,098.56	549,098.56	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	0.00	1,510,300.00	10,535.00	0.00	10,535.00	-99.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,856,861.41)	7,405,042.08	(1,451,819.33)	(6,377,292.51)	4,919,790.51	(1,457,502.00)	0.4%
9) TOTAL, EXPENDITURES			452,254,288.32	420,065,647.23	872,319,935.55	450,455,647.53	309,432,489.08	759,888,136.61	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			68,172,508.82	(127,015,977.09)	(58,843,468.27)	57,175,553.88	(148,943,684.43)	(91,768,130.55)	56.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,475,399.00	0.00	2,475,399.00	3,005,447.36	0.00	3,005,447.36	21.4%
b) Transfers Out		7600-7629	107,137.79	0.00	107,137.79	0.00	0.00	0.00	-100.0%
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	(128,013,844.32)	128,013,843.48	(.84)	(120,159,401.48)	120,159,401.48	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,645,583.11)	128,013,843.48	2,368,260.37	(117,153,954.12)	120,159,401.48	3,005,447.36	26.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(57,473,074.29)	997,866.39	(56,475,207.90)	(59,978,400.24)	(28,784,282.95)	(88,762,683.19)	57.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
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)			135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
2) Ending Balance, June 30 (E + F1e)			78,167,099.19	123,290,427.50	201,457,526.69	18,188,698.95	94,506,144.55	112,694,843.50	-44.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	103,810.35	0.00	103,810.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	36,282.06	36,282.06	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,290,427.50	123,290,427.50	0.00	94,506,144.55	94,506,144.55	-23.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	15,137,654.00	0.00	15,137,654.00	New
Unassigned/Unappropriated Amount		9790	77,913,288.84	(36,282.06)	77,877,006.78	3,051,044.95	0.00	3,051,044.95	-96.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	229,154,069.68	730,905.78	229,884,975.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	128,889.33	4,180.00	133,069.33				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,859,909.55	274,186.26	7,134,095.81				
4) Due from Grantor Government		9290	1,533,763.11	8,427,705.58	9,961,468.69				
5) Due from Other Funds		9310	(3,054,111.76)	0.00	(3,054,111.76)				
6) Stores		9320	103,810.35	0.00	103,810.35				

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)	
7) Prepaid Expenditures		9330	0.00	36,282.06	36,282.06				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			234,876,330.26	9,473,259.68	244,349,589.94				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	83,727,097.97	2,134,727.73	85,861,825.70				
2) Due to Grantor Governments		9590	49,812,857.89	10,977,062.82	60,789,920.71				
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			133,539,955.86	13,111,790.55	146,651,746.41				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			101,336,374.40	(3,638,530.87)	97,697,843.53				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	260,933,495.00	0.00	260,933,495.00	250,750,877.00	0.00	250,750,877.00	-3.9%
Education Protection Account State Aid - Current Year		8012	114,092,723.00	0.00	114,092,723.00	110,402,421.00	0.00	110,402,421.00	-3.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	660,685.00	0.00	660,685.00	660,685.00	0.00	660,685.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	95,962,615.00	0.00	95,962,615.00	95,962,615.00	0.00	95,962,615.00	0.0%
Unsecured Roll Taxes		8042	3,339,725.00	0.00	3,339,725.00	3,339,725.00	0.00	3,339,725.00	0.0%
Prior Years' Taxes		8043	742,967.00	0.00	742,967.00	742,967.00	0.00	742,967.00	0.0%
Supplemental Taxes		8044	4,509,791.00	0.00	4,509,791.00	4,509,791.00	0.00	4,509,791.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	0.00	21,094,643.00	21,094,643.00	0.00	21,094,643.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	0.00	13,400,481.00	13,400,481.00	0.00	13,400,481.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			514,737,125.00	0.00	514,737,125.00	500,864,205.00	0.00	500,864,205.00	-2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(14,381,861.00)	0.00	(14,381,861.00)	(14,381,861.00)	0.00	(14,381,861.00)	0.0%
Property Taxes Transfers		8097	0.00	2,478,216.00	2,478,216.00	0.00	2,688,061.00	2,688,061.00	8.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,355,264.00	2,478,216.00	502,833,480.00	486,482,344.00	2,688,061.00	489,170,405.00	-2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	11,785,251.00	11,785,251.00	0.00	9,921,824.47	9,921,824.47	-15.8%
Special Education Discretionary Grants		8182	0.00	986,333.60	986,333.60	0.00	940,266.00	940,266.00	-4.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	15,362,886.54	15,362,886.54	0.00	0.00	0.00	-100.0%
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	0.00	23,017,663.73	23,017,663.73	0.00	22,064,045.41	22,064,045.41	-4.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	2,993,453.74	2,993,453.74	0.00	3,020,958.48	3,020,958.48	0.9%
Title III, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	0.00	0.00	0.00	-100.0%

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)	
Title III, English Learner Program	4203	8290		1,752,738.04	1,752,738.04		1,010,080.67	1,010,080.67	-42.4%
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		9,383,361.46	9,383,361.46		4,696,257.26	4,696,257.26	-50.0%
Career and Technical Education	3500-3599	8290		592,019.00	592,019.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	91,760,061.31	91,760,061.31	0.00	662,753.99	662,753.99	-99.3%
TOTAL, FEDERAL REVENUE			0.00	157,711,903.21	157,711,903.21	0.00	42,316,186.28	42,316,186.28	-73.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		31,238,631.91	31,238,631.91		31,206,530.00	31,206,530.00	-0.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,625,347.26	0.00	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,191,106.22	2,445,892.80	8,636,999.02	7,100,610.13	3,510,487.50	10,611,097.63	22.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		10,943,568.37	10,943,568.37		9,160,217.35	9,160,217.35	-16.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		427,474.00	427,474.00		429,113.79	429,113.79	0.4%
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		5,204,762.26	5,204,762.26		822,847.33	822,847.33	-84.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,377,377.00	76,808,428.20	81,185,805.20	8,277,377.00	68,053,090.39	76,330,467.39	-6.0%
TOTAL, OTHER STATE REVENUE			12,193,830.48	127,068,757.54	139,262,588.02	17,003,334.39	113,182,286.36	130,185,620.75	-6.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	122,807.23	0.00	122,807.23	50,000.00	0.00	50,000.00	-59.3%
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	1,651,324.00	146,852.85	1,798,176.85	1,651,324.00	0.00	1,651,324.00	-8.2%
Interest		8660	3,750,000.00	0.00	3,750,000.00	1,250,000.00	0.00	1,250,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	813,851.00	0.00	813,851.00	813,851.00	0.00	813,851.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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	1,539,720.43	5,643,940.54	7,183,660.97	380,348.02	2,302,271.01	2,682,619.03	-62.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,877,702.66	5,790,793.39	13,668,496.05	4,145,523.02	2,302,271.01	6,447,794.03	-52.8%
TOTAL, REVENUES			520,426,797.14	293,049,670.14	813,476,467.28	507,631,201.41	160,488,804.65	668,120,006.06	-17.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	179,905,842.42	56,556,614.70	236,462,457.12	175,646,543.36	51,949,885.49	227,596,428.85	-3.7%
Certificated Pupil Support Salaries		1200	13,287,615.21	14,006,325.17	27,293,940.38	14,853,400.68	15,069,701.32	29,923,102.00	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	25,089,636.99	6,520,848.73	31,610,485.72	22,848,749.74	4,311,862.10	27,160,611.84	-14.1%
Other Certificated Salaries		1900	1,754,122.87	15,363,476.35	17,117,599.22	1,287,428.36	18,450,248.49	19,737,676.85	15.3%
TOTAL, CERTIFICATED SALARIES			220,037,217.49	92,447,264.95	312,484,482.44	214,636,122.14	89,781,697.40	304,417,819.54	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,100,605.32	10,212,018.48	12,312,623.80	1,746,518.52	15,858,056.21	17,604,574.73	43.0%
Classified Support Salaries		2200	22,057,440.18	11,600,404.15	33,657,844.33	20,530,679.09	11,303,799.98	31,834,479.07	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	8,240,654.59	7,453,926.21	15,694,580.80	9,492,611.84	4,575,205.40	14,067,817.24	-10.4%
Clerical, Technical and Office Salaries		2400	18,187,272.73	5,068,724.08	23,255,996.81	18,673,596.40	3,849,511.28	22,523,107.68	-3.2%
Other Classified Salaries		2900	2,548,081.92	3,416,887.21	5,964,969.13	2,702,369.37	3,399,279.07	6,101,648.44	2.3%
TOTAL, CLASSIFIED SALARIES			53,134,054.74	37,751,960.13	90,886,014.87	53,145,775.22	38,985,851.94	92,131,627.16	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	40,295,468.11	37,649,947.18	77,945,415.29	39,523,309.08	38,048,456.65	77,571,765.73	-0.5%
PERS		3201-3202	13,880,684.07	10,245,350.66	24,126,034.73	14,593,585.59	10,975,425.44	25,569,011.03	6.0%
OASDI/Medicare/Alternative		3301-3302	7,953,946.79	4,613,474.30	12,567,421.09	8,371,174.81	5,139,333.34	13,510,508.15	7.5%
Health and Welfare Benefits		3401-3402	58,736,233.13	26,717,360.30	85,453,593.43	65,797,432.52	32,907,188.22	98,704,620.74	15.5%
Unemployment Insurance		3501-3502	135,229.12	72,285.07	207,514.19	134,572.82	63,951.63	198,524.45	-4.3%
Workers' Compensation		3601-3602	4,089,218.69	1,997,526.32	6,086,745.01	4,013,640.45	1,920,741.70	5,934,382.15	-2.5%
OPEB, Allocated		3701-3702	14,557,381.04	6,669,416.23	21,226,797.27	15,718,094.93	8,269,863.08	23,987,958.01	13.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,410.37	15,337.08	46,747.45	35,741.50	12,222.10	47,963.60	2.6%
TOTAL, EMPLOYEE BENEFITS			139,679,571.32	87,980,697.14	227,660,268.46	148,187,551.70	97,337,182.16	245,524,733.86	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,517.20	9,773,688.49	9,785,205.69	54,931.00	3,265,549.50	3,320,480.50	-66.1%
Books and Other Reference Materials		4200	263,531.65	140,023.48	403,555.13	114,616.39	110,102.00	224,718.39	-44.3%
Materials and Supplies		4300	7,486,449.23	35,064,073.99	42,550,523.22	9,358,036.31	11,265,588.81	20,623,625.12	-51.5%
Noncapitalized Equipment		4400	888,118.19	3,592,185.20	4,480,303.39	423,223.17	1,731,193.36	2,154,416.53	-51.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,649,616.27	48,569,971.16	57,219,587.43	9,950,806.87	16,372,433.67	26,323,240.54	-54.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	974,985.10	94,486,830.20	95,461,815.30	984,685.00	48,808,001.38	49,792,686.38	-47.8%
Travel and Conferences		5200	557,030.23	1,363,380.31	1,920,410.54	479,141.29	1,455,832.00	1,934,973.29	0.8%
Dues and Memberships		5300	178,637.32	28,910.00	207,547.32	169,272.00	4,000.00	173,272.00	-16.5%
Insurance		5400 - 5450	2,501,604.53	0.00	2,501,604.53	30,000.00	0.00	30,000.00	-98.8%
Operations and Housekeeping Services		5500	10,902,156.15	11,598.35	10,913,754.50	12,242,818.00	81,000.00	12,323,818.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,578,881.57	658,269.47	2,237,151.04	1,544,299.00	373,500.00	1,917,799.00	-14.3%
Transfers of Direct Costs		5710	(355,321.80)	355,321.80	0.00	(284,698.25)	284,698.25	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,297,588.47)	63,079.06	(1,234,509.41)	(1,192,155.00)	(13,000.00)	(1,205,155.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	18,966,169.43	24,659,439.76	43,625,609.19	15,131,712.50	10,501,054.21	25,632,766.71	-41.2%
Communications		5900	1,743,785.01	27,288.97	1,771,073.98	1,752,074.57	36,349.00	1,788,423.57	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,750,339.07	121,654,117.92	157,404,456.99	30,857,149.11	61,531,434.84	92,388,583.95	-41.3%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,086.50	1,232,086.50	0.00	295,000.00	295,000.00	-76.1%
Buildings and Improvements of Buildings		6200	17,485.13	21,154,057.34	21,171,542.47	0.00	83,904.00	83,904.00	-99.6%
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	2,307,565.71	1,540,524.75	3,848,090.46	15,000.00	60,996.00	75,996.00	-98.0%
Equipment Replacement		6500	25,000.00	240,952.26	265,952.26	30,000.00	64,198.56	94,198.56	-64.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	88,973.00	88,973.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,350,050.84	24,256,593.85	26,606,644.69	45,000.00	504,098.56	549,098.56	-97.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	1,500,000.00	0.00	1,500,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	0.00	10,300.00	10,535.00	0.00	10,535.00	2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	0.00	1,510,300.00	10,535.00	0.00	10,535.00	-99.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,405,042.08)	7,405,042.08	0.00	(4,919,790.51)	4,919,790.51	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,451,819.33)	0.00	(1,451,819.33)	(1,457,502.00)	0.00	(1,457,502.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,856,861.41)	7,405,042.08	(1,451,819.33)	(6,377,292.51)	4,919,790.51	(1,457,502.00)	0.4%
TOTAL, EXPENDITURES									
			452,254,288.32	420,065,647.23	872,319,935.55	450,455,647.53	309,432,489.08	759,888,136.61	-12.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	0.00	2,475,399.00	3,005,447.36	0.00	3,005,447.36	21.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	0.00	2,475,399.00	3,005,447.36	0.00	3,005,447.36	21.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	107,137.79	0.00	107,137.79	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			107,137.79	0.00	107,137.79	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(128,013,844.32)	128,013,844.32	0.00	(120,159,401.48)	120,159,401.48	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(.84)	(.84)	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(128,013,844.32)	128,013,843.48	(.84)	(120,159,401.48)	120,159,401.48	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(125,645,583.11)	128,013,843.48	2,368,260.37	(117,153,954.12)	120,159,401.48	3,005,447.36	26.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	500,355,264.00	2,478,216.00	502,833,480.00	486,482,344.00	2,688,061.00	489,170,405.00	-2.7%
2) Federal Revenue		8100-8299	0.00	157,711,903.21	157,711,903.21	0.00	42,316,186.28	42,316,186.28	-73.2%
3) Other State Revenue		8300-8599	12,193,830.48	127,068,757.54	139,262,588.02	17,003,334.39	113,182,286.36	130,185,620.75	-6.5%
4) Other Local Revenue		8600-8799	7,877,702.66	5,790,793.39	13,668,496.05	4,145,523.02	2,302,271.01	6,447,794.03	-52.8%
5) TOTAL, REVENUES			520,426,797.14	293,049,670.14	813,476,467.28	507,631,201.41	160,488,804.65	668,120,006.06	-17.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	273,391,132.42	257,558,549.65	530,949,682.07	274,495,845.50	186,602,766.60	461,098,612.10	-13.2%
2) Instruction - Related Services		2000-2999	60,864,730.05	51,964,946.44	112,829,676.49	58,721,827.99	40,378,150.91	99,099,978.90	-12.2%
3) Pupil Services		3000-3999	40,876,358.00	52,624,502.05	93,500,860.05	40,735,584.10	56,189,924.02	96,925,508.12	3.7%
4) Ancillary Services		4000-4999	5,437,090.85	854,034.06	6,291,124.91	4,707,281.39	341,292.67	5,048,574.06	-19.8%
5) Community Services		5000-5999	72,598.18	115,294.81	187,892.99	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	28,357,508.92	11,401,263.93	39,758,772.85	29,699,421.19	6,122,495.14	35,821,916.33	-9.9%
8) Plant Services		8000-8999	41,744,569.90	45,547,056.29	87,291,626.19	42,085,152.36	19,797,859.74	61,883,012.10	-29.1%
9) Other Outgo		9000-9999	1,510,300.00	0.00	1,510,300.00	10,535.00	0.00	10,535.00	-99.3%
10) TOTAL, EXPENDITURES			452,254,288.32	420,065,647.23	872,319,935.55	450,455,647.53	309,432,489.08	759,888,136.61	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,172,508.82	(127,015,977.09)	(58,843,468.27)	57,175,553.88	(148,943,684.43)	(91,768,130.55)	56.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,475,399.00	0.00	2,475,399.00	3,005,447.36	0.00	3,005,447.36	21.4%
b) Transfers Out		7600-7629	107,137.79	0.00	107,137.79	0.00	0.00	0.00	-100.0%
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	(128,013,844.32)	128,013,843.48	(.84)	(120,159,401.48)	120,159,401.48	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,645,583.11)	128,013,843.48	2,368,260.37	(117,153,954.12)	120,159,401.48	3,005,447.36	26.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,473,074.29)	997,866.39	(56,475,207.90)	(59,978,400.24)	(28,784,282.95)	(88,762,683.19)	57.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
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)			135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	122,292,561.11	257,932,734.59	78,167,099.19	123,290,427.50	201,457,526.69	-21.9%
2) Ending Balance, June 30 (E + F1e)			78,167,099.19	123,290,427.50	201,457,526.69	18,188,698.95	94,506,144.55	112,694,843.50	-44.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	103,810.35	0.00	103,810.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	36,282.06	36,282.06	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,290,427.50	123,290,427.50	0.00	94,506,144.55	94,506,144.55	-23.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	15,137,654.00	0.00	15,137,654.00	New
Unassigned/Unappropriated Amount		9790	77,913,288.84	(36,282.06)	77,877,006.78	3,051,044.95	0.00	3,051,044.95	-96.1%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	14,450,070.83	14,450,070.83
5650	FEMA Public Assistance Funds	15,362,886.54	15,362,886.54
5810	Other Restricted Federal	149,347.86	149,347.86
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	5,274,473.67	5,274,473.67
6300	Lottery : Instructional Materials	121,126.80	121,126.80
6332	CA Community Schools Partnership Act - Implementation Grant	2,621,593.82	2,621,593.82
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6547	Special Education Early Intervention Preschool Grant	5,746,413.00	3,111,802.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,529,255.36	12,529,255.36
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,277,416.00	6,277,416.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,416,952.00	2,416,952.00
7085	Learning Communities for School Success Program	128,115.47	128,115.47
7311	Classified School Employee Professional Development Block Grant	88,875.97	88,875.97
7388	SB 117 COVID-19 LEA Response Funds	268,625.67	268,625.67
7399	LCFF Equity Multiplier	1,224,188.00	1,224,188.00
7412	A-G Access/Success Grant	1,159,876.48	325,434.25
7413	A-G Learning Loss Mitigation Grant	455,346.67	455,346.67
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	363,632.30	363,632.30
7435	Learning Recovery Emergency Block Grant	43,880,823.64	16,201,727.27
7810	Other Restricted State	804,666.62	804,666.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	66,248.34	2,498,300.52
9010	Other Restricted Local	6,438,687.46	6,370,501.06
Total, Restricted Balance		123,290,427.50	94,506,144.55

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,570,032.53	1,570,032.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,570,032.53	1,570,032.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,570,032.53	0.0%
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,564,098.53	1,570,032.53	0.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,564,098.53		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,570,032.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,570,032.53		
REVENUES					
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%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,570,032.53	1,570,032.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,570,032.53	1,570,032.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,570,032.53	0.0%
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,564,098.53	1,570,032.53	0.4%
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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	1,564,098.53	1,570,032.53
Total, Restricted Balance		1,564,098.53	1,570,032.53

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,352,265.00	20,874,241.00	7.9%
2) Federal Revenue		8100-8299	702,632.80	415,393.40	-40.9%
3) Other State Revenue		8300-8599	2,339,081.40	1,506,933.37	-35.6%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,398,979.20	22,796,567.77	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,826,455.10	9,969,708.86	1.5%
2) Classified Salaries		2000-2999	1,267,414.95	1,421,810.68	12.2%
3) Employee Benefits		3000-3999	6,294,200.99	6,420,820.15	2.0%
4) Books and Supplies		4000-4999	3,403,619.91	502,630.72	-85.2%
5) Services and Other Operating Expenditures		5000-5999	2,402,872.71	1,850,979.00	-23.0%
6) Capital Outlay		6000-6999	183,607.87	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	75,269.88	8,150.00	-89.2%
9) TOTAL, EXPENDITURES			23,453,441.41	20,174,099.41	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,054,462.21)	2,622,468.36	-348.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	468,281.64	New
b) Transfers Out		7600-7629	2,475,399.00	3,473,729.00	40.3%
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			(2,475,399.00)	(3,005,447.36)	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,529,861.21)	(382,979.00)	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,520,268.58	11,990,407.37	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,520,268.58	11,990,407.37	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	11,990,407.37	-22.7%
2) Ending Balance, June 30 (E + F1e)			11,990,407.37	11,607,428.37	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,656,502.09	5,519,433.09	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,333,905.28	6,087,995.28	-3.9%
Education Protection Account	0000	9780	103,455.00		
Charter school fund	0000	9780	6,126,995.28		
Education Protection Account	0000	9780		103,455.00	
Charter school fund	0000	9780		5,984,540.28	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,145,393.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,070.38		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	104,500.22		
4) Due from Grantor Government		9290	1,134,810.57		
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			14,385,774.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	240,849.52		
2) Due to Grantor Governments		9590	2,298,716.31		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	(54,218.00)		
6) TOTAL, LIABILITIES			2,485,347.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			11,900,426.35		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	12,263,952.90	12,589,161.00	2.7%
Education Protection Account State Aid - Current Year		8012	3,795,197.00	4,011,890.00	5.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,293,115.10	4,273,190.00	29.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,352,265.00	20,874,241.00	7.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	411,242.00	415,393.40	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	291,390.80	0.00	-100.0%
TOTAL, FEDERAL REVENUE			702,632.80	415,393.40	-40.9%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,470.00	48,543.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	334,341.00	371,583.00	11.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,958,270.40	1,086,807.37	-44.5%
TOTAL, OTHER STATE REVENUE			2,339,081.40	1,506,933.37	-35.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			22,398,979.20	22,796,567.77	1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,479,856.22	8,328,299.37	-1.8%
Certificated Pupil Support Salaries		1200	505,971.40	436,826.36	-13.7%
Certificated Supervisors' and Administrators' Salaries		1300	800,606.23	1,203,397.13	50.3%
Other Certificated Salaries		1900	40,021.25	1,186.00	-97.0%
TOTAL, CERTIFICATED SALARIES			9,826,455.10	9,969,708.86	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	230,819.42	206,103.14	-10.7%
Classified Support Salaries		2200	407,979.48	460,648.03	12.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	461,938.42	600,788.33	30.1%
Other Classified Salaries		2900	166,677.63	154,271.18	-7.4%
TOTAL, CLASSIFIED SALARIES			1,267,414.95	1,421,810.68	12.2%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
STRS		3101-3102	2,271,679.69	2,273,135.23	0.1%
PERS		3201-3202	300,044.87	354,580.44	18.2%
OASDI/Medicare/Alternative		3301-3302	284,017.14	316,772.69	11.5%
Health and Welfare Benefits		3401-3402	2,440,925.55	2,642,207.28	8.2%
Unemployment Insurance		3501-3502	7,359.90	5,499.89	-25.3%
Workers' Compensation		3601-3602	166,133.04	166,576.55	0.3%
OPEB, Allocated		3701-3702	823,083.92	661,089.27	-19.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	956.88	958.80	0.2%
TOTAL, EMPLOYEE BENEFITS			6,294,200.99	6,420,820.15	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	375,151.37	16,704.00	-95.5%
Books and Other Reference Materials		4200	37,608.84	0.00	-100.0%
Materials and Supplies		4300	2,953,670.78	485,926.72	-83.5%
Noncapitalized Equipment		4400	37,188.92	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,403,619.91	502,630.72	-85.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	97,950.85	0.00	-100.0%
Travel and Conferences		5200	41,050.00	8,730.00	-78.7%
Dues and Memberships		5300	3,390.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	453,530.00	645,743.00	42.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,688.75	8,541.00	-48.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,214,065.00	1,123,660.00	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	568,856.11	55,443.00	-90.3%
Communications		5900	7,342.00	8,862.00	20.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,872.71	1,850,979.00	-23.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,828.87	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	177,779.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			183,607.87	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	75,269.88	8,150.00	-89.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,269.88	8,150.00	-89.2%
TOTAL, EXPENDITURES			23,453,441.41	20,174,099.41	-14.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	468,281.64	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	468,281.64	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,475,399.00	3,473,729.00	40.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,475,399.00	3,473,729.00	40.3%
OTHER SOURCES/USES					
SOURCES					
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%
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)			(2,475,399.00)	(3,005,447.36)	21.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,352,265.00	20,874,241.00	7.9%
2) Federal Revenue		8100-8299	702,632.80	415,393.40	-40.9%
3) Other State Revenue		8300-8599	2,339,081.40	1,506,933.37	-35.6%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,398,979.20	22,796,567.77	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		17,664,988.02	13,914,572.15	-21.2%
2) Instruction - Related Services	2000-2999		2,977,151.66	3,646,735.05	22.5%
3) Pupil Services	3000-3999		828,013.53	664,709.14	-19.7%
4) Ancillary Services	4000-4999		5,932.44	0.00	-100.0%
5) Community Services	5000-5999		469.55	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75,269.88	8,150.00	-89.2%
8) Plant Services	8000-8999		1,901,616.33	1,939,933.07	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,453,441.41	20,174,099.41	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,054,462.21)	2,622,468.36	-348.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	468,281.64	New
b) Transfers Out		7600-7629	2,475,399.00	3,473,729.00	40.3%
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			(2,475,399.00)	(3,005,447.36)	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,529,861.21)	(382,979.00)	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,520,268.58	11,990,407.37	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,520,268.58	11,990,407.37	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	11,990,407.37	-22.7%
2) Ending Balance, June 30 (E + F1e)			11,990,407.37	11,607,428.37	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,656,502.09	5,519,433.09	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,333,905.28	6,087,995.28	-3.9%
Education Protection Account	0000	9780	103,455.00		
Charter school fund	0000	9780	6,126,995.28		
Education Protection Account	0000	9780		103,455.00	
Charter school fund	0000	9780		5,984,540.28	
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
2600	Expanded Learning Opportunities Program	1,496,369.11	1,496,369.11
6300	Lottery: Instructional Materials	194,932.82	194,932.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	961,497.57	961,497.57
7339	Dual Enrollment Opportunities	225,000.00	225,000.00
7412	A-G Access/Success Grant	144,058.35	6,989.35
7413	A-G Learning Loss Mitigation Grant	161,118.56	161,118.56
7425	Expanded Learning Opportunities (ELO) Grant	35,080.27	35,080.27
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	39,890.65	39,890.65
7435	Learning Recovery Emergency Block Grant	2,248,245.65	2,248,245.65
7810	Other Restricted State	17,258.00	17,258.00
9010	Other Restricted Local	133,051.11	133,051.11
Total, Restricted Balance		5,656,502.09	5,519,433.09

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,904.08	1,533,477.23	8.4%
3) Other State Revenue		8300-8599	2,386,205.34	2,138,928.28	-10.4%
4) Other Local Revenue		8600-8799	3,342,561.91	3,014,201.09	-9.8%
5) TOTAL, REVENUES			7,143,671.33	6,686,606.60	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,411,511.80	1,554,692.94	-35.5%
2) Classified Salaries		2000-2999	1,304,144.48	1,745,143.08	33.8%
3) Employee Benefits		3000-3999	2,394,425.24	2,371,540.63	-1.0%
4) Books and Supplies		4000-4999	475,410.05	505,447.62	6.3%
5) Services and Other Operating Expenditures		5000-5999	1,058,081.25	342,354.00	-67.6%
6) Capital Outlay		6000-6999	39,269.37	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	87,079.44	102,754.00	18.0%
9) TOTAL, EXPENDITURES			7,769,921.63	6,621,932.27	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(626,250.30)	64,674.33	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,137.79	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			107,137.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(519,112.51)	64,674.33	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,007.75	541,895.24	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,007.75	541,895.24	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	541,895.24	-48.9%
2) Ending Balance, June 30 (E + F1e)			541,895.24	606,569.57	11.9%
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	541,895.24	606,569.57	11.9%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(4,962,571.47)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	514,138.80		
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	24,804.93		
4) Due from Grantor Government		9290	351,198.88		
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			(4,072,428.86)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,952.71		
2) Due to Grantor Governments		9590	(29,411.33)		
3) Due to Other Funds		9610	(1,135,169.24)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(1,124,627.86)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(2,947,801.00)		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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	285,744.00	491,350.16	72.0%
All Other Federal Revenue	All Other	8290	1,129,160.08	1,042,127.07	-7.7%
TOTAL, FEDERAL REVENUE			1,414,904.08	1,533,477.23	8.4%
OTHER STATE REVENUE					
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	1,663,358.75	1,693,506.28	1.8%
All Other State Revenue	All Other	8590	722,846.59	445,422.00	-38.4%
TOTAL, OTHER STATE REVENUE			2,386,205.34	2,138,928.28	-10.4%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,500,000.00	1,176,712.00	-21.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,842,561.91	1,837,489.09	-0.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,342,561.91	3,014,201.09	-9.8%
TOTAL, REVENUES			7,143,671.33	6,686,606.60	-6.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,820,382.35	1,281,214.86	-29.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	150,691.45	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	440,438.00	273,478.08	-37.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,411,511.80	1,554,692.94	-35.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	189,327.49	226,903.68	19.8%
Classified Support Salaries		2200	508,492.32	635,016.19	24.9%
Classified Supervisors' and Administrators' Salaries		2300	196,729.93	230,042.30	16.9%
Clerical, Technical and Office Salaries		2400	405,373.94	551,350.91	36.0%
Other Classified Salaries		2900	4,220.80	101,830.00	2,312.6%
TOTAL, CLASSIFIED SALARIES			1,304,144.48	1,745,143.08	33.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	500,074.75	364,320.09	-27.1%
PERS		3201-3202	385,576.35	470,248.47	22.0%
OASDI/Medicare/Alternative		3301-3302	160,033.87	156,255.38	-2.4%
Health and Welfare Benefits		3401-3402	1,006,823.74	1,070,827.74	6.4%
Unemployment Insurance		3501-3502	3,155.66	1,606.84	-49.1%
Workers' Compensation		3601-3602	54,904.07	48,393.31	-11.9%
OPEB, Allocated		3701-3702	283,365.50	259,506.00	-8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	491.30	382.80	-22.1%
TOTAL, EMPLOYEE BENEFITS			2,394,425.24	2,371,540.63	-1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,557.99	0.00	-100.0%
Materials and Supplies		4300	439,336.82	505,447.62	15.0%
Noncapitalized Equipment		4400	31,515.24	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			475,410.05	505,447.62	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,020.00	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	247,576.69	127,054.00	-48.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,500.00	22,000.00	-20.0%
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	759,709.87	193,300.00	-74.6%
Communications		5900	274.69	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,058,081.25	342,354.00	-67.6%
CAPITAL OUTLAY					
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	39,269.37	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			39,269.37	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	87,079.44	102,754.00	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,079.44	102,754.00	18.0%
TOTAL, EXPENDITURES			7,769,921.63	6,621,932.27	-14.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	107,137.79	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			107,137.79	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
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)			107,137.79	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,904.08	1,533,477.23	8.4%
3) Other State Revenue		8300-8599	2,386,205.34	2,138,928.28	-10.4%
4) Other Local Revenue		8600-8799	3,342,561.91	3,014,201.09	-9.8%
5) TOTAL, REVENUES			7,143,671.33	6,686,606.60	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,159,252.93	2,914,181.05	-29.9%
2) Instruction - Related Services	2000-2999		2,129,470.72	2,299,725.50	8.0%
3) Pupil Services	3000-3999		606,566.60	651,080.94	7.3%
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		87,079.44	102,754.00	18.0%
8) Plant Services	8000-8999		787,551.94	654,190.78	-16.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,769,921.63	6,621,932.27	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(626,250.30)	64,674.33	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,137.79	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			107,137.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(519,112.51)	64,674.33	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,007.75	541,895.24	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,007.75	541,895.24	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	541,895.24	-48.9%
2) Ending Balance, June 30 (E + F1e)			541,895.24	606,569.57	11.9%
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	541,895.24	606,569.57	11.9%
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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5810	Other Restricted Federal	159,454.10	224,128.43
6371	CalWORKs for ROCP or Adult Education	54,384.00	54,384.00
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	327,493.44	327,493.44
Total, Restricted Balance		541,895.24	606,569.57

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,136,693.85	8,505,656.00	4.5%
3) Other State Revenue		8300-8599	11,401,313.58	10,135,190.97	-11.1%
4) Other Local Revenue		8600-8799	1,420,647.48	298,901.34	-79.0%
5) TOTAL, REVENUES			20,958,654.91	18,939,748.31	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,077,994.98	5,332,806.28	5.0%
2) Classified Salaries		2000-2999	3,115,781.31	3,364,444.50	8.0%
3) Employee Benefits		3000-3999	6,120,186.62	6,411,388.48	4.8%
4) Books and Supplies		4000-4999	4,799,056.98	2,780,928.48	-42.1%
5) Services and Other Operating Expenditures		5000-5999	1,320,835.63	380,582.57	-71.2%
6) Capital Outlay		6000-6999	24,650.87	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	620,817.96	669,598.00	7.9%
9) TOTAL, EXPENDITURES			21,079,324.35	18,939,748.31	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,669.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,669.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,858.64	1,119,189.20	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,858.64	1,119,189.20	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	1,119,189.20	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,119,189.20	1,119,189.20	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	886,675.99	886,675.99	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	232,513.21	232,513.21	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,428,686.53)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	231,298.27		
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	(1,015,492.92)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(2,212,881.18)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	174,469.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(1,918,942.52)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(1,744,472.82)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(468,408.36)		
FEDERAL REVENUE					
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	8,136,693.85	8,505,656.00	4.5%
TOTAL, FEDERAL REVENUE			8,136,693.85	8,505,656.00	4.5%
OTHER STATE REVENUE					
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	9,210,776.58	7,525,217.00	-18.3%
All Other State Revenue	All Other	8590	2,190,537.00	2,609,973.97	19.1%
TOTAL, OTHER STATE REVENUE			11,401,313.58	10,135,190.97	-11.1%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	365,028.30	214,901.34	-41.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,055,619.18	84,000.00	-92.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,420,647.48	298,901.34	-79.0%
TOTAL, REVENUES			20,958,654.91	18,939,748.31	-9.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,097,613.86	4,235,052.05	3.4%
Certificated Pupil Support Salaries		1200	393,182.44	427,937.89	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	580,092.90	663,586.34	14.4%
Other Certificated Salaries		1900	7,105.78	6,230.00	-12.3%
TOTAL, CERTIFICATED SALARIES			5,077,994.98	5,332,806.28	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,128,246.67	1,478,181.06	31.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	1,019,553.51	1,064,033.49	4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	722,039.36	633,138.00	-12.3%
Other Classified Salaries		2900	245,941.77	189,091.95	-23.1%
TOTAL, CLASSIFIED SALARIES			3,115,781.31	3,364,444.50	8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,038,618.42	1,092,381.18	5.2%
PERS		3201-3202	1,048,632.42	1,092,188.60	4.2%
OASDI/Medicare/Alternative		3301-3302	393,136.98	418,746.38	6.5%
Health and Welfare Benefits		3401-3402	2,792,058.95	2,997,841.86	7.4%
Unemployment Insurance		3501-3502	4,178.28	4,343.34	4.0%
Workers' Compensation		3601-3602	125,652.56	130,451.92	3.8%
OPEB, Allocated		3701-3702	717,080.66	674,454.00	-5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	828.35	981.20	18.5%
TOTAL, EMPLOYEE BENEFITS			6,120,186.62	6,411,388.48	4.8%
BOOKS AND SUPPLIES					
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	4,364,370.13	2,744,965.48	-37.1%
Noncapitalized Equipment		4400	434,686.85	35,963.00	-91.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,799,056.98	2,780,928.48	-42.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	57,473.70	73,043.43	27.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	79,036.37	35,000.00	-55.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,220.44	12,520.00	-59.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,603.01	46,075.00	25.9%
Professional/Consulting Services and Operating Expenditures		5800	1,109,725.77	212,944.14	-80.8%
Communications		5900	6,776.34	1,000.00	-85.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,320,835.63	380,582.57	-71.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,650.87	0.00	-100.0%
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			24,650.87	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	620,817.96	669,598.00	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			620,817.96	669,598.00	7.9%
TOTAL, EXPENDITURES			21,079,324.35	18,939,748.31	-10.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,136,693.85	8,505,656.00	4.5%
3) Other State Revenue		8300-8599	11,401,313.58	10,135,190.97	-11.1%
4) Other Local Revenue		8600-8799	1,420,647.48	298,901.34	-79.0%
5) TOTAL, REVENUES			20,958,654.91	18,939,748.31	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,255,691.20	11,789,662.79	-11.1%
2) Instruction - Related Services	2000-2999		5,783,716.99	5,309,560.26	-8.2%
3) Pupil Services	3000-3999		792,150.84	747,176.69	-5.7%
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		620,817.96	669,598.00	7.9%
8) Plant Services	8000-8999		626,947.36	423,750.57	-32.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,079,324.35	18,939,748.31	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(120,669.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,669.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,858.64	1,119,189.20	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,858.64	1,119,189.20	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	1,119,189.20	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,119,189.20	1,119,189.20	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	886,675.99	886,675.99	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	232,513.21	232,513.21	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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	16,926.00	16,926.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	50,302.00	50,302.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	40,816.00	40,816.00
6130	Child Development: Center-Based Reserve Account	116,165.59	116,165.59
9010	Other Restricted Local	662,466.40	662,466.40
Total, Restricted Balance		886,675.99	886,675.99

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,048,506.39	38,392,286.72	23.7%
3) Other State Revenue		8300-8599	4,187,182.73	0.00	-100.0%
4) Other Local Revenue		8600-8799	638,600.00	0.00	-100.0%
5) TOTAL, REVENUES			35,874,289.12	38,392,286.72	7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,801,119.67	12,078,717.91	2.4%
3) Employee Benefits		3000-3999	7,984,927.02	9,365,297.28	17.3%
4) Books and Supplies		4000-4999	16,277,645.44	15,072,851.53	-7.4%
5) Services and Other Operating Expenditures		5000-5999	832,644.34	976,920.00	17.3%
6) Capital Outlay		6000-6999	816,436.86	220,000.00	-73.1%
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	668,652.05	677,000.00	1.2%
9) TOTAL, EXPENDITURES			38,381,425.38	38,390,786.72	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,507,136.26)	1,500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,507,136.26)	1,500.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,388,342.30	15,881,206.04	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,388,342.30	15,881,206.04	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	15,881,206.04	-13.6%
2) Ending Balance, June 30 (E + F1e)			15,881,206.04	15,882,706.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,384,649.24	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,268,107.03	15,656,256.27	18.0%
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	226,449.77	226,449.77	0.0%
Cafeteria Special Revenue	0000	9780	226,449.77		
Cafeteria Special Revenue	0000	9780		226,449.77	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,051,853.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	642,105.85		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,151.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(7,741.05)		
6) Stores		9320	2,384,649.24		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,109,669.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	126,895.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,814.00		
6) TOTAL, LIABILITIES			132,709.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,976,959.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,962,123.49	38,392,286.72	24.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	86,382.90	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,048,506.39	38,392,286.72	23.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,049,024.17	0.00	-100.0%
All Other State Revenue		8590	138,158.56	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,187,182.73	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	458,600.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			638,600.00	0.00	-100.0%
TOTAL, REVENUES			35,874,289.12	38,392,286.72	7.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,374,093.04	10,372,767.20	0.0%
Classified Supervisors' and Administrators' Salaries		2300	822,225.68	904,406.96	10.0%
Clerical, Technical and Office Salaries		2400	604,651.94	801,543.75	32.6%
Other Classified Salaries		2900	149.01	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			11,801,119.67	12,078,717.91	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	2,406,093.88	2,723,391.41	13.2%
OASDI/Medicare/Alternative		3301-3302	880,003.55	898,440.26	2.1%
Health and Welfare Benefits		3401-3402	3,684,472.33	4,537,320.25	23.1%
Unemployment Insurance		3501-3502	5,080.29	6,029.98	18.7%
Workers' Compensation		3601-3602	178,138.29	181,180.72	1.7%
OPEB, Allocated		3701-3702	829,694.08	1,017,742.85	22.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,444.60	1,191.81	-17.5%
TOTAL, EMPLOYEE BENEFITS			7,984,927.02	9,365,297.28	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,651,872.05	1,527,187.31	-7.5%
Noncapitalized Equipment		4400	185,314.65	270,000.00	45.7%
Food		4700	14,440,458.74	13,275,664.22	-8.1%
TOTAL, BOOKS AND SUPPLIES			16,277,645.44	15,072,851.53	-7.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	21,140.00	4,500.00	-78.7%
Travel and Conferences		5200	15,202.86	29,000.00	90.8%
Dues and Memberships		5300	100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,689.89	20,000.00	-27.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,126.30	205,000.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,114.71)	23,420.00	-183.3%
Professional/Consulting Services and Operating Expenditures		5800	588,200.00	690,000.00	17.3%
Communications		5900	4,300.00	5,000.00	16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			832,644.34	976,920.00	17.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	5,000.00	20,000.00	300.0%
Equipment		6400	758,078.23	200,000.00	-73.6%
Equipment Replacement		6500	43,358.63	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	10,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			816,436.86	220,000.00	-73.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	668,652.05	677,000.00	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			668,652.05	677,000.00	1.2%
TOTAL, EXPENDITURES			38,381,425.38	38,390,786.72	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,048,506.39	38,392,286.72	23.7%
3) Other State Revenue		8300-8599	4,187,182.73	0.00	-100.0%
4) Other Local Revenue		8600-8799	638,600.00	0.00	-100.0%
5) TOTAL, REVENUES			35,874,289.12	38,392,286.72	7.0%
B. EXPENDITURES (Objects 1000-7999)					
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		37,599,686.38	37,516,136.45	-0.2%
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		668,652.05	677,000.00	1.2%
8) Plant Services	8000-8999		113,086.95	197,650.27	74.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,381,425.38	38,390,786.72	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,507,136.26)	1,500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,507,136.26)	1,500.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,388,342.30	15,881,206.04	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,388,342.30	15,881,206.04	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	15,881,206.04	-13.6%
2) Ending Balance, June 30 (E + F1e)			15,881,206.04	15,882,706.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,384,649.24	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,268,107.03	15,656,256.27	18.0%
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	226,449.77	226,449.77	0.0%
Cafeteria Special Revenue	0000	9780	226,449.77		
Cafeteria Special Revenue	0000	9780		226,449.77	
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)	844,204.70	3,232,353.94
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,891,689.84	1,891,689.84
5330	Child Nutrition: Summer Food Service Program Operations	8,975,719.88	8,975,719.88
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	2,164.44	2,164.44
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,003.41	15,003.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,530,480.91	1,530,480.91
7810	Other Restricted State	8,442.93	8,442.93
9010	Other Restricted Local	400.92	400.92
Total, Restricted Balance		13,268,107.03	15,656,256.27

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	4,711,219.00	0.00	-100.0%
5) TOTAL, REVENUES			4,711,219.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	888,245.56	1,026,999.92	15.6%
3) Employee Benefits		3000-3999	521,794.20	635,245.94	21.7%
4) Books and Supplies		4000-4999	6,356,285.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,312,415.00	1,650,000.00	-50.2%
6) Capital Outlay		6000-6999	212,208,331.06	89,245,704.59	-57.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			223,287,070.92	92,557,950.45	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(218,575,851.92)	(92,557,950.45)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,043,465.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,043,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,532,386.92)	(92,557,950.45)	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,090,337.37	92,557,950.45	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,090,337.37	92,557,950.45	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,090,337.37	92,557,950.45	-66.6%
2) Ending Balance, June 30 (E + F1e)			92,557,950.45	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,557,950.45	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,809,223.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	354,488.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	127,801,566.77		
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	(399.25)		
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			214,964,880.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,684.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(399.25)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,285.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			214,942,594.86		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	4,460,482.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	250,737.00	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			4,711,219.00	0.00	-100.0%
TOTAL, REVENUES			4,711,219.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	41,868.00	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	477,276.78	471,299.20	-1.3%
Clerical, Technical and Office Salaries		2400	410,610.61	513,832.72	25.1%
Other Classified Salaries		2900	358.17	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			888,245.56	1,026,999.92	15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	218,787.89	277,016.96	26.6%
OASDI/Medicare/Alternative		3301-3302	67,800.87	76,349.13	12.6%
Health and Welfare Benefits		3401-3402	177,505.40	214,093.35	20.6%
Unemployment Insurance		3501-3502	442.72	511.58	15.6%
Workers' Compensation		3601-3602	13,323.97	15,405.15	15.6%
OPEB, Allocated		3701-3702	43,377.22	51,408.00	18.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	556.13	461.77	-17.0%
TOTAL, EMPLOYEE BENEFITS			521,794.20	635,245.94	21.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,841,082.62	0.00	-100.0%
Noncapitalized Equipment		4400	3,515,202.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,356,285.10	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	16,988.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,506.11	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,283,920.83	1,650,000.00	-49.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,312,415.00	1,650,000.00	-50.2%
CAPITAL OUTLAY					
Land		6100	42,370.00	0.00	-100.0%
Land Improvements		6170	40,260,270.40	0.00	-100.0%
Buildings and Improvements of Buildings		6200	171,393,470.52	89,245,704.59	-47.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	512,220.14	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			212,208,331.06	89,245,704.59	-57.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			223,287,070.92	92,557,950.45	-58.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,043,465.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,043,465.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	32,000,000.00	0.00	-100.0%
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			32,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,043,465.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	4,711,219.00	0.00	-100.0%
5) TOTAL, REVENUES			4,711,219.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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		223,287,070.92	92,557,950.45	-58.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			223,287,070.92	92,557,950.45	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(218,575,851.92)	(92,557,950.45)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,043,465.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,043,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,532,386.92)	(92,557,950.45)	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,090,337.37	92,557,950.45	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,090,337.37	92,557,950.45	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,090,337.37	92,557,950.45	-66.6%
2) Ending Balance, June 30 (E + F1e)			92,557,950.45	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,557,950.45	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	92,557,950.45	0.00
Total, Restricted Balance			92,557,950.45	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	0.0%
B. EXPENDITURES					
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	45,000.00	40,000.00	-11.1%
6) Capital Outlay		6000-6999	42,959.64	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,246,294.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,334,253.64	40,000.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,253.64)	3,840,000.00	-945.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,253.64)	3,840,000.00	-945.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,933,107.67	26,478,854.03	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	26,478,854.03	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	26,478,854.03	-1.7%
2) Ending Balance, June 30 (E + F1e)			26,478,854.03	30,318,854.03	14.5%
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	26,478,854.03	30,318,854.03	14.5%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,944,020.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	529,416.18		
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	(550,927.00)		
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			26,922,510.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(4,331.25)		
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			(4,331.25)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			26,926,841.40		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,600,000.00	1,600,000.00	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	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,880,000.00	3,880,000.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	45,000.00	40,000.00	-11.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	40,000.00	-11.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,959.64	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,959.64	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,131,294.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,115,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,246,294.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,334,253.64	40,000.00	-99.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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		87,959.64	40,000.00	-54.5%
9) Other Outgo	9000-9999	Except 7600-7699	4,246,294.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,334,253.64	40,000.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(454,253.64)	3,840,000.00	-945.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,253.64)	3,840,000.00	-945.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,933,107.67	26,478,854.03	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	26,478,854.03	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	26,478,854.03	-1.7%
2) Ending Balance, June 30 (E + F1e)			26,478,854.03	30,318,854.03	14.5%
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	26,478,854.03	30,318,854.03	14.5%
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
9010	Other Restricted Local	26,478,854.03	30,318,854.03
Total, Restricted Balance		26,478,854.03	30,318,854.03

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2,040,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,237.00	0.00	-100.0%
5) TOTAL, REVENUES			2,043,465.00	0.00	-100.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,043,465.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,043,465.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,043,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,253.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(16.00)		
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			3,237.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,237.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,040,228.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,040,228.00	0.00	-100.0%
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	3,237.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,237.00	0.00	-100.0%
TOTAL, REVENUES			2,043,465.00	0.00	-100.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,043,465.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,043,465.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			(2,043,465.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	2,040,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,237.00	0.00	-100.0%
5) TOTAL, REVENUES			2,043,465.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,043,465.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,043,465.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,043,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2,011,739.00	2,197,364.00	9.2%
5) TOTAL, REVENUES			2,011,739.00	2,197,364.00	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,220,000.00	2,197,364.00	80.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,220,000.00	2,197,364.00	80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			791,739.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			791,739.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,788.37	2,586,527.37	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,788.37	2,586,527.37	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	2,586,527.37	44.1%
2) Ending Balance, June 30 (E + F1e)			2,586,527.37	2,586,527.37	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	2,586,527.37	2,586,527.37	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,749,711.87		
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	(22,957.00)		
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			1,726,754.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,726,754.87		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	2,011,739.00	2,197,364.00	9.2%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,011,739.00	2,197,364.00	9.2%
TOTAL, REVENUES			2,011,739.00	2,197,364.00	9.2%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	1,220,000.00	2,197,364.00	80.1%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,220,000.00	2,197,364.00	80.1%
TOTAL, EXPENDITURES			1,220,000.00	2,197,364.00	80.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
		7613	0.00	0.00	0.0%
		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%
OTHER SOURCES/USES					
SOURCES					
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%
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
A. REVENUES					
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	2,011,739.00	2,197,364.00	9.2%
5) TOTAL, REVENUES			2,011,739.00	2,197,364.00	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,220,000.00	2,197,364.00	80.1%
10) TOTAL, EXPENDITURES			1,220,000.00	2,197,364.00	80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			791,739.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			791,739.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,788.37	2,586,527.37	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,788.37	2,586,527.37	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	2,586,527.37	44.1%
2) Ending Balance, June 30 (E + F1e)			2,586,527.37	2,586,527.37	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	2,586,527.37	2,586,527.37	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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,586,527.37	2,586,527.37
Total, Restricted Balance		<u>2,586,527.37</u>	<u>2,586,527.37</u>

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	331,000.00	331,000.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.0%
B. EXPENDITURES					
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	38,111,177.50	38,111,177.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,111,177.50	38,111,177.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649,822.50	649,823.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,822.50	649,823.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,979,246.85	42,629,069.35	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,979,246.85	42,629,069.35	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	42,629,069.35	1.5%
2) Ending Balance, June 30 (E + F1e)			42,629,069.35	43,278,892.35	1.5%
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					
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	42,629,069.35	43,278,892.35	1.5%
Bond Interest and Redemption Fund	0000	9780	42,629,069.35		
Bond Interest and Redemption Fund	0000	9780		43,278,892.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,975,700.49		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	8,007,526.02		
3) Accounts Receivable		9200	996,958.00		
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			73,980,184.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,668,281.28		
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	8,332,656.38		
6) TOTAL, LIABILITIES			32,000,937.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			41,979,246.85		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	330,000.00	330,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	29,050,000.00	29,050,000.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.0%
Prior Years' Taxes		8613	2,500,000.00	2,500,000.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,900,000.00	2,900,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,430,000.00	38,430,000.00	0.0%
TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	18,861,177.50	18,861,177.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.50	38,111,177.00	0.0%
TOTAL, EXPENDITURES			38,111,177.50	38,111,177.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
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
A. REVENUES					
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	331,000.00	331,000.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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	38,111,177.50	38,111,177.00	0.0%
10) TOTAL, EXPENDITURES			38,111,177.50	38,111,177.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			649,822.50	649,823.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,822.50	649,823.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,979,246.85	42,629,069.35	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,979,246.85	42,629,069.35	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	42,629,069.35	1.5%
2) Ending Balance, June 30 (E + F1e)			42,629,069.35	43,278,892.35	1.5%
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	42,629,069.35	43,278,892.35	1.5%
Bond Interest and Redemption Fund	0000	9780	42,629,069.35		
Bond Interest and Redemption Fund	0000	9780		43,278,892.35	
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
Total, Restricted Balance		0.00	0.00

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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. EXPENSES					
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	26,350.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	(26,350.00)	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,046.99	25,046.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046.99	25,046.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	25,046.99	0.0%
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	25,049.99	25,049.99	0.0%
c) Unrestricted Net Position		9790	(3.00)	(3.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,522.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(644.26)		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			35,878.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(7,741.05)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(7,741.05)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			43,619.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	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%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					

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	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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,490.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	24,860.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,350.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	(36,550.00)	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	10,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(26,350.00)	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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, EXPENSES					
			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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
A. REVENUES					
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. EXPENSES (Objects 1000-7999)					
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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,046.99	25,046.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046.99	25,046.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	25,046.99	0.0%
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	25,049.99	25,049.99	0.0%
c) Unrestricted Net Position		9790	(3.00)	(3.00)	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)	25,049.99	25,049.99
Total, Restricted Net Position		25,049.99	25,049.99

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	15,010,795.97	17,804,913.46	18.6%
5) TOTAL, REVENUES			15,010,795.97	17,804,913.46	18.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	477,117.28	517,465.79	8.5%
3) Employee Benefits		3000-3999	340,447.60	375,123.67	10.2%
4) Books and Supplies		4000-4999	246,000.00	381,000.00	54.9%
5) Services and Other Operating Expenses		5000-5999	15,277,402.29	16,531,324.00	8.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,340,967.17	17,804,913.46	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,330,171.20)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,330,171.20)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,328,877.98	10,998,706.78	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	10,998,706.78	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	10,998,706.78	-10.8%
2) Ending Net Position, June 30 (E + F1e)			10,998,706.78	10,998,706.78	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,998,706.78	10,998,706.78	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,541,127.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	284.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,937.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			9,798,349.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	315,059.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			315,059.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			9,483,289.91		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	14,990,795.97	17,804,913.46	18.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,010,795.97	17,804,913.46	18.6%
TOTAL, REVENUES			15,010,795.97	17,804,913.46	18.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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	254,697.80	268,054.07	5.2%
Clerical, Technical and Office Salaries		2400	222,419.48	249,411.72	12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			477,117.28	517,465.79	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,044.56	139,974.49	11.1%
OASDI/Medicare/Alternative		3301-3302	33,994.63	38,882.28	14.4%
Health and Welfare Benefits		3401-3402	145,199.06	159,341.76	9.7%
Unemployment Insurance		3501-3502	216.89	256.96	18.5%
Workers' Compensation		3601-3602	6,485.26	7,761.98	19.7%
OPEB, Allocated		3701-3702	28,329.00	28,728.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	178.20	178.20	0.0%
TOTAL, EMPLOYEE BENEFITS			340,447.60	375,123.67	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	246,000.00	381,000.00	54.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			246,000.00	381,000.00	54.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	30,000.00	-14.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	567,892.00	New
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 - Interfund		5750	37,000.00	12,000.00	-67.6%
Professional/Consulting Services and					
Operating Expenditures		5800	15,199,602.29	15,921,432.00	4.7%
Communications		5900	5,800.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,277,402.29	16,531,324.00	8.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,340,967.17	17,804,913.46	9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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			0.00	0.00	0.0%
(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
A. REVENUES					
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	15,010,795.97	17,804,913.46	18.6%
5) TOTAL, REVENUES			15,010,795.97	17,804,913.46	18.6%
B. EXPENSES (Objects 1000-7999)					
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		16,340,967.17	17,804,913.46	9.0%
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, EXPENSES			16,340,967.17	17,804,913.46	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,330,171.20)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,330,171.20)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,328,877.98	10,998,706.78	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	10,998,706.78	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	10,998,706.78	-10.8%
2) Ending Net Position, June 30 (E + F1e)			10,998,706.78	10,998,706.78	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,998,706.78	10,998,706.78	0.0%

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

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
A. DISTRICT						
1. Total District Regular ADA 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)	33,821.04	33,821.04	35,908.99	33,414.40	33,414.40	34,305.78
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,821.04	33,821.04	35,908.99	33,414.40	33,414.40	34,305.78
5. District Funded County Program ADA						
a. County Community Schools	107.41	107.41	107.41	107.41	107.41	107.41
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.41	107.41	107.41	107.41	107.41	107.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,928.45	33,928.45	36,016.40	33,521.81	33,521.81	34,413.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,386.64	1,386.64	1,386.64	1,430.10	1,430.10	1,430.10
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,386.64	1,386.64	1,386.64	1,430.10	1,430.10	1,430.10
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,386.64	1,386.64	1,386.64	1,430.10	1,430.10	1,430.10

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):	33,414.40	
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	37,547	38,275		
Charter School				
Total ADA	37,547	38,275	N/A	Met
Second Prior Year (2022-23)				
District Regular	36,317	37,505		
Charter School				
Total ADA	36,317	37,505	N/A	Met
First Prior Year (2023-24)				
District Regular	35,929	35,909		
Charter School		0		
Total ADA	35,929	35,909	0.1%	Met
Budget Year (2024-25)				
District Regular	34,306			
Charter School	0			
Total ADA	34,306			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	39,703	43,830		
Charter School				
Total Enrollment	39,703	43,830	N/A	Met
Second Prior Year (2022-23)				
District Regular	36,543	43,066		
Charter School				
Total Enrollment	36,543	43,066	N/A	Met
First Prior Year (2023-24)				
District Regular	36,506	36,741		
Charter School				
Total Enrollment	36,506	36,741	N/A	Met
Budget Year (2024-25)				
District Regular	36,437			
Charter School				
Total Enrollment	36,437			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	32,673	43,830	
Charter School		0	
Total ADA/Enrollment	32,673	43,830	74.5%
Second Prior Year (2022-23)			
District Regular	33,503	43,066	
Charter School	0		
Total ADA/Enrollment	33,503	43,066	77.8%
First Prior Year (2023-24)			
District Regular	33,821	36,741	
Charter School			
Total ADA/Enrollment	33,821	36,741	92.1%
		Historical Average Ratio:	81.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	82.0%

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	33,414	36,437		
Charter School	0			
Total ADA/Enrollment	33,414	36,437	91.7%	Not Met
1st Subsequent Year (2025-26)				
District Regular	33,244	36,135		
Charter School				
Total ADA/Enrollment	33,244	36,135	92.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	33,079	35,954		
Charter School				
Total ADA/Enrollment	33,079	35,954	92.0%	Not Met

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)

Prior to the COVID-18 pandemic, the district historically experience ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

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)	36,016.40	34,413.19	33,751.61	33,600.63
b. Prior Year ADA (Funded)		36,016.40	34,413.19	33,751.61
c. Difference (Step 1a minus Step 1b)		(1,603.21)	(661.58)	(150.98)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.45%)	(1.92%)	(.45%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		500,355,264.00	486,482,344.00	487,662,339.00
b1. COLA percentage		8.22%	.76%	2.73%
b2. COLA amount (proxy for purposes of this criterion)		41,129,202.70	3,697,265.81	13,313,181.85
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	.76%	2.73%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.77%	(1.16%)	2.28%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.77% to 4.77%	-2.16% to -0.16%	1.28% to 3.28%

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)	139,710,907.00	139,710,907.00	139,710,907.00	139,710,907.00
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)	514,737,125.00	500,864,205.00	487,662,339.00	500,538,205.00
District's Projected Change in LCFF Revenue:		(2.70%)	(2.64%)	2.64%
LCFF Revenue Standard		2.77% to 4.77%	-2.16% to -0.16%	1.28% to 3.28%
Status:		Not Met	Not 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 standard is not met in 24-25 and 25-26 due to the 2023-24 LCFF figure including the In-Lieu of Property taxes. True estimated LCFF funding net of the In-Lieu of for 2024-25 is \$486,482,344, which would result in the change in 2024-25 within the standard range.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	330,431,834.82	
Second Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
First Prior Year (2023-24)	412,850,843.55	452,254,288.32	91.3%
	Historical Average Ratio:		91.8%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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)		
	Budget Year (2024-25)	415,969,449.06		
1st Subsequent Year (2025-26)	267,781,897.36	267,781,897.36	100.0%	Not Met
2nd Subsequent Year (2026-27)	267,781,897.36	267,781,897.36	100.0%	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)

The standard is not met in 24-25 due to the 2023-24 LCFF figure including the In-Lieu of Property taxes. True LCFF funding net of the In-Lieu of for 2023-24 is \$486482344, which would result in equate to a .14% change in 2024-25 within the standard range.

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):	3.77%	(1.16%)	2.28%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.23% to 13.77%	-11.16% to 8.84%	-7.72% to 12.28%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.23% to 8.77%	-6.16% to 3.84%	-2.72% to 7.28%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	157,711,903.21		
Budget Year (2024-25)	42,316,186.28	(73.17%)	Yes
1st Subsequent Year (2025-26)	0.00	(100.00%)	Yes
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue decreased in 2024-25 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	139,262,588.02		
Budget Year (2024-25)	130,185,620.75	(6.52%)	Yes
1st Subsequent Year (2025-26)	0.00	(100.00%)	Yes
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if Yes)

State revenue decreased in 2024-25 to remove one time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2023-24. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	13,668,496.05		
Budget Year (2024-25)	6,447,794.03	(52.83%)	Yes
1st Subsequent Year (2025-26)	0.00	(100.00%)	Yes
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if Yes)

Other local revenue decreased due to expending local carry over resources in the 2023-24 year. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

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

First Prior Year (2023-24)	57,219,587.43		
Budget Year (2024-25)	26,323,240.54	(54.00%)	Yes
1st Subsequent Year (2025-26)	0.00	(100.00%)	Yes
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if Yes)

Books and supplies decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 26,448,119 and 2nd subsequent year 2026-27 is 26,580,364. Data for these years were not extracted correctly into these fields

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

First Prior Year (2023-24)	157,404,456.99		
Budget Year (2024-25)	92,388,583.95	(41.30%)	Yes
1st Subsequent Year (2025-26)	0.00	(100.00%)	Yes
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if Yes)

Services and other operating expenditures decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 94,078,291, and 2nd subsequent year 2026-27 is 95,867,690. Data for these years were not extracted correctly into these fields.

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)	310,642,987.28		
Budget Year (2024-25)	178,949,601.06	(42.39%)	Not Met
1st Subsequent Year (2025-26)	0.00	(100.00%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00%	Met

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

First Prior Year (2023-24)	214,624,044.42		
Budget Year (2024-25)	118,711,824.49	(44.69%)	Not Met
1st Subsequent Year (2025-26)	0.00	(100.00%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00%	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 revenue decreased in 2024-25 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields

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

State revenue decreased in 2024-25 to remove one time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2023-24. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

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

Other local revenue decreased due to expending local carry over resources in the 2023-24 year. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

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 decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 26,448,119 and 2nd subsequent year 2026-27 is 26,580,364. Data for these years were not extracted correctly into these fields

Services and other operating expenditures decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 94,078,291, and 2nd subsequent year 2026-27 is 95,867,690. Data for these years were not extracted correctly into these fields.

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? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

737,845,954.61

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

	22,135,378.64	22,013,236.08	Not Met
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¹ 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)

3% required minimum contribution should be \$22,013,236.08. MYP form did not carry over the correct data field. Status should be met.

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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	12,763,716.00	13,039,261.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,032,700.78	33,489,091.49	77,913,288.84
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)	48,796,416.78	46,528,352.49	77,913,288.84
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	640,846,003.10	651,963,036.85	872,427,073.34
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)	640,846,003.10	651,963,036.85	872,427,073.34
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.6%	7.1%	8.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.5%	2.4%	3.0%

¹Available 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.

²A 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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(37,835,848.49)	358,328,757.65	10.6%	Not Met
Second Prior Year (2022-23)	70,605,641.07	355,207,399.89	N/A	Met
First Prior Year (2023-24)	(57,473,074.29)	452,361,426.11	12.7%	Not Met
Budget Year (2024-25) (Information only)	(59,978,400.24)	450,455,647.53		

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)

The district had a deficit in the 2021-22 year above the standard due to bargaining agreement settlements with labor partners that included a 4% ongoing salary increase as well as numerous one-time stipends for bargaining groups. Additionally, the district had an 8 day labor strike which resulted in the closure of schools and subsequently an instructional time and instructional day penalty of approximately \$47M. in 2023-24 the district has a deficit due to bargaining agreement settlements with labor partners for retro compensation of ongoing 10%-16.66% and 2-4% ongoing for 2023-24.

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 ¹	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

¹ 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 ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	95,627,953.27	102,870,380.90	N/A		Met
Second Prior Year (2022-23)	42,691,089.10	65,034,532.41	N/A		Met
First Prior Year (2023-24)	96,877,838.83	135,640,173.48	N/A		Met
Budget Year (2024-25) (Information only)	78,167,099.19				

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

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

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

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

Explanation:
(required if NOT met)

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)	182,286,979.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

² 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.

³ 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.)	33,414	33,244	33,079
District's Reserve Standard Percentage Level:	2%	2%	2%

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?

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)
b. Special Education Pass-through Funds	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)	759,888,136.61	396,549,446.70	396,549,446.70
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	759,888,136.61	396,549,446.70	396,549,446.70
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,197,762.73	7,930,988.93	7,930,988.93
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)	15,197,762.73	7,930,988.93	7,930,988.93

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)	15,137,654.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,051,044.95	(249,593,198.41)	(517,375,095.77)
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	(34,261,404.79)	(163,028,954.13)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	18,188,698.95	(283,854,603.20)	(680,404,049.90)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.39%	(71.58%)	(171.58%)
District's Reserve Standard (Section 10B, Line 7):	15,197,762.73	7,930,988.93	7,930,988.93
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

For budget adopted year 2024-25 total expenditure is 759,888,136.61. Reserve for economic uncertainty is 15,137,654. For 2025-26 total expenditure is 742,927,816, total reserve is 14,798,447 and for 2026-27 total expenditure is 462,237,609, total reserve is at 15,184,643. 2% standard reserve met. Data extract not pull into the data field.

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?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(128,013,844.32)			
Budget Year (2024-25)	(120,159,401.48)	(7,854,442.84)	(6.1%)	Met
1st Subsequent Year (2025-26)	(121,949,984.00)	1,790,582.52	1.5%	Met
2nd Subsequent Year (2026-27)	(139,214,309.00)	17,264,325.00	14.2%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	2,475,399.00			
Budget Year (2024-25)	3,005,447.36	530,048.36	21.4%	Not Met
1st Subsequent Year (2025-26)	0.00	(3,005,447.36)	(100.0%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	107,137.79			
Budget Year (2024-25)	0.00	(107,137.79)	(100.0%)	Not 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

1d. Impact of Capital Projects

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) 2nd subsequent year contribution projected to increase due to ongoing settlements, increases in special education services, charter school contribution, restricted Covid funds ending in early 2024-25 and increase in PERS rate from 26.68 in 2023-24 to 27.05% in 2024-25.

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

Explanation: (required if NOT met) Transfer in increased from 23-24 and 24-25. First and second subsequent year data did not pull in.

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

Explanation:

(required if NOT met)

Transfer out data for 2024-25 did not pull in.

- 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 commitments¹ 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.

¹ 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				
General Obligation Bonds	26	Fund 51 - Bond Interest and Redemption Fund	Fund 51 - Bond Interest and Redemption Fund	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Lease Revenue Bonds	17	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,165

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	38,111,178	38,801,801	37,249,550	37,249,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	43,577,472	44,264,165	42,735,848	42,735,848
Total Annual Payments:	81,688,650	83,065,966	79,985,398	79,985,398
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

In 2022-23 the district issue 2022 general obligation funds totaling 225 million for construction related projects. Payments are made from bond interest and redemption fund and in addition, principal and interest payments on lease revenue bonds are made from the developer fees funds

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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 must meet eligibility requirements outlined in respective bargaining unit agreements in order to receive lifetime benefits.

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

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	392,127,242.00
b. OPEB plan(s) fiduciary net position (if applicable)	124,661,230.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	267,466,012.00
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	6/30/2022

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	29,218,878.00	29,218,878.00	29,218,878.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	26,680,886.13	29,218,878.00	29,218,878.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	15,832,886.00	17,012,160.00	17,828,421.00
d. Number of retirees receiving OPEB benefits	3,199.00	3,199.00	3,199.00

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)

Yes

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:

The District has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority that helps manage the worker's compensation claims to maintain lower costs.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

17,804,913.00

b. Unfunded liability for self-insurance programs

17,804,913.00

4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	17,804,913.00	17,804,913.00	17,804,913.00
b. Amount contributed (funded) for self-insurance programs	17,804,913.00	17,804,913.00	17,804,913.00

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

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	2265.66	2414.45	2414.45	2414.45

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 06, 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 07, 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:

Jun 06, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023	End Date:	Jun 30, 2024
--------------	-----------	--------------

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

26936363	
----------	--

% change in salary schedule from prior year

2.0%

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?
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
63815396.35	68920628	74434278
100.0%	100.0%	
8.8%	8.8%	8.8%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
3590733	3641004	3691978
1.4%	1.4%	1.4%

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

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

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

Yes	No	
Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1357.85	1910.2	1910.2	1910.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

SEIU and Non-represented 2023-24 and 2024-25 in progress. All other classified units have settled

Negotiations Settled

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

May 16, 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:

--

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

484394	484394	484394
--------	--------	--------

% change in salary schedule from prior year

2%

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

	1233973		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

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

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

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

	Yes	Yes	Yes
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
38188597	41243685	44543180	
100.0%	100.0%	100.0%	
8.8%	8.8%	8.8%	

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	No		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

Classified (Non-management) Step and Column Adjustments

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

	Yes	Yes	Yes
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
61666	61710	61753	
.7%	7.0%	7.0%	

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

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

	Yes	No	No
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
Yes	No	No	

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	290.8	376.55	376.55	376.55

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)?

Yes	Yes	Yes

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

2696708		
---------	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
8322259	8988040	9707083
100.0%	100.0%	100.0%
8.8%	8.8%	8.8%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
35777	35802	35827
.7%	.7%	.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 20, 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

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.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	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
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	898,355,913.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	142,860,264.56
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	188,362.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,132,231.43
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,300.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,582,536.79
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	192,664.96
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				13,106,095.72
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	2,507,136.26
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				744,896,689.73
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				35,315.09
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				21,092.87

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.)	562,226,200.30	16,755.86
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)	562,226,200.30	16,755.86
B. Required effort (Line A.2 times 90%)	506,003,580.27	15,080.27
C. Current year expenditures (Line I.E and Line II.B)	744,896,689.73	21,092.87
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>	MOE Met	
<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>	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,651,530.84
- 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) 608,717,424.78

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) 2.90%

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. **Entry required**

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) 24,363,952.07
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,003,994.27

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	164,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,916,828.52
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)	4,430.62
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)	32,453,205.48
9. Carry-Forward Adjustment (Part IV, Line F)	3,345,935.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,799,140.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	460,703,019.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	111,372,510.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	87,947,822.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,652,072.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	188,362.54
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,995,455.73
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)	3,196,584.66
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)	428,528.16
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)	64,180,706.74
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)	161,549.38
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)	7,643,572.82
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,433,855.52
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,409,877.73
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)	791,313,917.62
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.10%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.52%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	32,453,205.48
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,310,436.52)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.26%) times Part III, Line B19); zero if negative	3,345,935.25
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.26%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,345,935.25
E. Optional allocation of negative carry-forward adjustment over more than one year	
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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,345,935.25

Approved indirect cost rate: 3.26%
Highest rate used in any program: 3.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	11,967,648.26	389,241.66	3.25%
01	3010	21,865,065.60	713,135.95	3.26%
01	3182	1,695,492.11	55,185.24	3.25%
01	3213	43,730,373.36	1,427,177.45	3.26%
01	3310	3,400,487.76	110,598.82	3.25%
01	3311	372,324.87	12,138.13	3.26%
01	3312	634,429.78	20,150.00	3.18%
01	3315	223,560.00	7,288.00	3.26%
01	3318	39,512.88	1,288.12	3.26%
01	3327	462,036.53	15,063.47	3.26%
01	3345	1,622.09	52.91	3.26%
01	3386	30,021.00	979.00	3.26%
01	3395	23,970.13	781.47	3.26%
01	3410	210,399.36	6,858.34	3.26%
01	3550	382,969.88	12,454.91	3.25%
01	4035	2,898,947.74	94,506.00	3.26%
01	4124	2,336,485.91	71,311.86	3.05%
01	4127	2,891,097.86	94,244.76	3.26%
01	4201	75,669.79	2,465.00	3.26%
01	4203	1,697,419.89	55,318.15	3.26%
01	4510	34,156.00	1,113.00	3.26%
01	5630	74,635.41	2,433.11	3.26%
01	5632	20,549.94	131.24	0.64%
01	5634	180,778.00	5,893.00	3.26%
01	5810	383,290.31	12,485.02	3.26%
01	6010	1,424,611.89	46,137.23	3.24%
01	6053	1,967,990.05	64,086.07	3.26%
01	6266	2,158,104.97	68,718.65	3.18%
01	6332	2,208,757.93	72,083.28	3.26%
01	6378	34,699.43	1,130.00	3.26%
01	6385	217,420.98	7,088.00	3.26%
01	6386	48,421.00	1,579.00	3.26%
01	6387	4,189,293.70	136,268.56	3.25%
01	6388	112,922.57	3,681.00	3.26%
01	6500	93,541,398.17	3,049,448.97	3.26%
01	6520	361,490.41	11,784.59	3.26%
01	6546	2,383,468.88	77,700.86	3.26%
01	6695	399,452.00	13,022.00	3.26%

01	7085	816,341.07	26,455.15	3.24%
01	7220	891,244.29	28,373.51	3.18%
01	7339	193,685.31	6,314.69	3.26%
01	7412	1,302,993.78	42,495.54	3.26%
01	7413	838,157.17	27,023.83	3.22%
01	8150	18,662,055.82	493,680.54	2.65%
01	9010	3,550,080.91	115,676.00	3.26%
09	2600	1,844,233.51	55,848.43	3.03%
09	6053	246,667.00	8,033.40	3.26%
09	6266	262,295.75	8,263.29	3.15%
09	7339	81,221.00	2,647.80	3.26%
09	7388	10,124.57	318.96	3.15%
09	9010	4,938.80	158.00	3.20%
11	3555	33,648.31	1,095.69	3.26%
11	5810	757,755.39	18,581.39	2.45%
11	6391	1,739,582.85	56,697.36	3.26%
11	9010	2,214,133.31	10,705.00	0.48%
12	5025	849,034.00	27,678.00	3.26%
12	5050	43,867.00	1,430.00	3.26%
12	5058	18,799.01	613.01	3.26%
12	5059	241,139.00	7,861.00	3.26%
12	5066	498,984.69	16,261.31	3.26%
12	5160	146,924.70	4,790.00	3.26%
12	5210	6,826,640.26	222,403.59	3.26%
12	6052	14,526.00	474.00	3.26%
12	6105	8,927,080.47	259,045.24	2.90%
12	6127	603,301.77	19,599.23	3.25%
12	6160	21,689.00	707.00	3.26%
12	7810	1,226,467.00	39,983.00	3.26%
12	9010	738,208.50	19,972.58	2.71%
13	5310	21,049,518.49	654,620.23	3.11%
13	5320	791,920.20	1,000.00	0.13%
13	5330	422,213.31	11,698.95	2.77%
13	9010	48,345.83	1,332.87	2.76%

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,629,026.17	5,629,026.17
2. State Lottery Revenue	8560	6,430,929.22		2,540,410.80	8,971,340.02
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,430,929.22	0.00	8,169,436.97	14,600,366.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,008,297.00		0.00	5,008,297.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,130,186.00		0.00	1,130,186.00
4. Books and Supplies	4000-4999	0.00		7,832,955.35	7,832,955.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,000.00	3,000.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			17,422.00	17,422.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,138,483.00	0.00	7,853,377.35	13,991,860.35
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	292,446.22	0.00	316,059.62	608,505.84
D. COMMENTS:					
No amounts budgeted in R6300 under any object 5000 accounts. Error is invalid. Expenditures are related to lottery instructional materials.					

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

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

Sacramento City Unified School District
2024-25 Adopted Budget

Description	Adopted Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	486,482,344	2,688,061	489,170,405	487,662,339	2,688,061	490,350,400	500,538,205	2,688,061	503,226,266
Federal Revenue	-	42,316,186	42,316,186	-	42,316,186	42,316,186	-	42,316,186	42,316,186
State Revenue	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621	17,003,334	113,182,286	130,185,621
Local Revenue	4,145,523	2,302,271	6,447,794	4,145,523	2,302,271	6,447,794	4,145,523	2,302,271	6,447,794
Total Revenue	507,631,201	160,488,805	668,120,006	508,811,196	160,488,805	669,300,001	521,687,062	160,488,805	682,175,867
Expenditures									
Certificated Salaries	214,636,122	89,781,697	304,417,820	211,687,955	84,372,541	296,060,496	217,071,259	85,197,110	302,268,369
Classified Salaries	53,145,775	38,985,852	92,131,627	53,145,775	35,077,410	88,223,186	53,889,816	35,982,542	89,872,358
Benefits	148,187,552	97,337,182	245,524,734	142,660,052	98,321,213	240,981,265	156,583,614	95,972,644	252,556,259
Books and Supplies	9,950,807	16,372,434	26,323,241	9,950,807	16,497,312	26,448,119	9,950,807	16,629,558	26,580,364
Other Services & Oper. Expenses	30,857,149	61,531,435	92,388,584	28,588,283	65,490,007	94,078,291	30,857,149	65,010,541	95,867,690
Capital Outlay	45,000	504,099	549,099	45,000	504,099	549,099	45,000	504,099	549,099
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	10,535	-	10,535
Transfer of Indirect 73xx	(6,377,293)	4,919,791	(1,457,502)	(5,531,484)	4,073,982	(1,457,502)	(6,076,533)	4,619,031	(1,457,502)
Budget Reductions	-	-	-	-	(1,965,672)	(1,965,672)	-	(4,009,563)	(4,009,563)
Total Expenditures	450,455,648	309,432,489	759,888,137	440,556,924	302,370,892	742,927,816	462,331,648	299,905,961	762,237,609
Deficit/Surplus	57,175,554	(148,943,684)	(91,768,131)	68,254,273	(141,882,088)	(73,627,815)	59,355,415	(139,417,157)	(80,061,742)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	3,005,447	-	3,005,447	3,005,447	-	3,005,447	3,005,447	-	3,005,447
Contributions to Restricted	(120,159,401)	120,159,401	-	(121,949,984)	121,949,984	-	(139,214,309)	139,214,309	-
Net increase (decrease) in Fund Balance	(59,978,400)	(28,784,283)	(88,762,683)	(50,690,264)	(19,932,104)	(70,622,367)	(76,853,447)	(202,848)	(77,056,295)
Beginning Balance	78,167,099	123,290,428	201,457,527	18,188,699	94,506,144	112,694,844	(32,501,564)	74,574,041	42,072,476
Ending Balance	18,188,699	94,506,144	112,694,844	(32,501,564)	74,574,041	42,072,476	(109,355,011)	74,371,193	(34,983,819)
Revolving/Stores/Prepays	-	-	-	-	-	-	-	-	-
Reserve for Econ Uncertainty	15,137,654	-	15,137,654	14,798,447	-	14,798,447	15,184,643	-	15,184,643
Restricted Programs	-	94,506,144	94,506,144	-	74,574,041	74,574,041	-	74,371,193	74,371,193
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	3,051,045	-	3,051,045	(47,300,012)	-	(47,300,012)	(124,539,655)	-	(124,539,655)

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	255,915,175	255,915,175	245,302,944	253,217,589	273,496,427	254,916,471	235,118,087	270,418,125	290,816,488	251,867,077	236,874,138	250,546,817	223,281,209			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		13,046,675	13,046,675	52,007,195	23,484,015	23,484,015	52,007,195	23,484,015	23,979,658	52,502,839	23,979,658	23,979,658	52,502,839			\$ 377,504,434	\$ 377,504,434
Property Taxes	8020-8079		-	(6)	-	187,280	187,280	19,678,553	49,587,354	3,805,182	4,108,864	46,384,721	1,023,565	1,272,319			\$ 126,047,832	\$ 126,047,832
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)		\$ (14,381,861)	\$ (14,381,861)
Federal Revenues	8100-8299		1,061,178	1,446,151	4,645,316	1,070,352	286,427	3,359,137	733,273	569,008	705,953	3,808,483	731,779	9,181,848	14,717,281		\$ 42,316,186	\$ 42,316,186
Other State Revenues	8300-8599		8,234,532	4,126,289	9,930,212	5,006,344	14,073,028	18,019,026	7,710,258	3,715,615	6,070,377	11,477,702	16,366,030	5,260,164	(1,846,138)	22,042,182	\$ 130,185,621	\$ 130,185,621
Other Local Revenues	8600-8799		867,765	95,276	263,364	189,893	307,829	277,278	587,694	88,114	90,940	1,038,132	147,573	450,414	2,043,524		\$ 6,447,794	\$ 6,447,794
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	39,364	39,364	51,149	39,364	1,224,028	1,612,176		\$ 3,005,447	\$ 3,005,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
TOTAL RECEIPTS			23,210,149	18,714,789	64,835,481	28,922,697	37,427,734	92,367,591	81,872,810	32,197,237	61,466,950	86,549,066	42,667,069	66,269,136	12,582,562	22,042,182	671,125,453	671,125,453
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,069,819	5,442,858	26,483,398	26,969,774	27,616,364	27,952,878	27,752,710	27,033,791	27,754,968	27,423,991	24,858,993	43,040,385	10,017,890		\$ 304,417,820	\$ 304,417,820
Classified Salaries	2000-2999		3,533,728	5,128,791	6,834,589	6,845,612	6,761,782	7,449,084	6,946,750	6,456,235	7,560,522	6,482,469	8,661,679	15,801,036	3,669,349		\$ 92,131,627	\$ 92,131,627
Employee Benefits	3000-3999		3,351,394	5,157,450	19,059,697	19,036,011	19,139,511	19,534,058	19,250,245	20,054,223	20,322,371	20,130,215	18,962,426	22,874,491	16,610,459	22,042,182	\$ 245,524,734	\$ 245,524,734
Books and Supplies	4000-4999		54,918	142,509	1,469,667	719,161	618,943	620,827	1,811,804	929,912	703,735	1,929,912	1,729,179	2,889,615	12,703,058		\$ 26,323,241	\$ 26,323,241
Services	5000-5999		719,214	2,110,164	3,771,308	4,103,233	3,705,972	6,774,312	5,852,747	5,170,556	8,792,082	5,310,754	6,794,910	16,535,248	22,748,084		\$ 92,388,584	\$ 92,388,584
Capital Outlay	6000-6599		4,546	11,413	10,926	33,828	11,105	17,478	23,210	29,339	53,077	16,448	65,539	75,157	197,035		\$ 549,099	\$ 549,099
Other Outgo	7000-7499		(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(0)		\$ (1,446,967)	\$ (1,446,967)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
TOTAL DISBURSEMENTS			9,613,040	17,872,605	57,509,005	57,587,038	57,733,096	62,228,057	61,516,885	59,553,476	65,066,173	61,173,210	60,952,145	101,095,351	65,945,875	22,042,182	759,888,137	759,888,137
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	150,000	5,387	4,533	(4,367)	(923)	(4,526)	25,863	(27,718)	59,407	7,956	75,180	-	9,208			\$ 150,000	
Accounts Receivable	9200-9299	47,342,909	2,405,368	10,597,439	15,012,145	12,937,359	463,948	1,296,460	232,762	5,062,340	5,139,430	4,630,335	282,028	(10,716,705)			\$ 47,342,909	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Stores	9320	103,810	-	355	277	21	-	45	-	9,405	9,437	9,426	(50)	74,894			\$ 103,810	
Prepaid Expenditures	9330	36,282	36,282	-	-	-	-	-	-	-	-	-	-	-			\$ 36,282	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Undefined Objects																	\$ -	
SUBTOTAL ASSETS		47,633,002	2,447,038	10,602,327	15,008,056	12,936,457	459,423	1,322,369	205,044	5,131,152	5,156,822	4,714,941	281,978	(10,632,604)			47,633,002	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(85,861,826)	(26,656,377)	(3,529,866)	(2,055,694)	(2,852,072)	47,556	3,838,134	(162,605)	(16,724,323)	(16,550,538)	(16,418,118)	(9,262,511)	4,464,590			\$ (85,861,826)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	
Undefined Objects																	\$ -	
SUBTOTAL LIABILITIES		(85,861,826)	(26,656,377)	(3,529,866)	(2,055,694)	(2,852,072)	47,556	3,838,134	(162,605)	(16,724,323)	(16,550,538)	(16,418,118)	(9,262,511)	4,464,590			(85,861,826)	
Nonoperating																		
Suspense Clearing	9910																	\$ -
TOTAL BALANCE SHEET ITEMS		(38,228,824)	(24,209,339)	7,072,461	12,952,362	10,084,385	506,978	5,160,503	42,439	(11,593,172)	(11,393,716)	(11,703,177)	(8,980,533)	(6,168,014)			(38,228,824)	
E. NET INCREASE/DECREASE B - C + D		(38,228,824)	(10,612,230)	7,914,645	20,278,838	(18,579,956)	(19,798,383)	35,300,037	20,398,363	(38,949,410)	(14,992,940)	13,672,679	(27,265,609)	(40,994,229)	(53,363,313)		(126,991,508)	\$ (88,762,684)
F. ENDING CASH (A + E)		217,686,351	245,302,944	253,217,589	273,496,427	254,916,471	235,118,087	270,418,125	290,816,488	251,867,077	236,874,138	250,546,817	223,281,209	182,286,979				
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 128,923,667	

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections

2025-26 Cash Flow Projection																		
2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	182,286,979	182,286,979	176,943,006	187,799,979	210,607,055	195,967,938	174,727,152	208,621,034	234,535,784	197,786,368	183,673,917	203,554,749	178,598,815			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,661,455	12,661,455	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224		\$ -	\$ 363,631,514	\$ 363,631,514
Property Taxes	8020-8079		-	(7)	-	-	209,645	22,028,610	55,509,187	4,259,605	4,599,554	51,924,089	1,145,801	1,424,262		\$ -	\$ 141,100,747	\$ 141,100,747
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)		\$ -	\$ (14,381,861)	\$ (14,381,861)
Federal Revenues	8100-8299		1,061,178	1,446,151	4,645,316	1,070,352	286,427	3,359,137	733,273	569,008	705,953	3,808,483	731,779	9,181,848		\$ -	\$ 42,316,186	\$ 42,316,186
Other State Revenues	8300-8599		6,840,315	3,427,653	8,248,893	4,158,703	11,690,274	14,968,161	6,404,808	3,086,511	5,042,581	9,534,372	16,366,030	5,260,164		\$ 22,042,182	\$ 130,185,621	\$ 130,185,621
Other Local Revenues	8600-8799		867,765	95,276	263,364	189,893	307,829	277,278	587,694	88,114	90,940	1,038,132	147,573	2,220,561		\$ -	\$ 6,447,794	\$ 6,447,794
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	39,364	39,364	51,149	39,364	1,224,028		\$ -	\$ 3,005,447	\$ 3,005,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
TOTAL RECEIPTS			21,430,712	17,630,931	61,538,191	27,381,659	34,373,950	90,500,812	85,795,796	30,833,517	58,818,228	88,956,065	41,600,266	64,132,427		27,720,712	22,042,182	672,305,448
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,009,486	5,284,204	25,711,433	26,183,632	26,811,374	27,138,080	26,943,746	26,245,783	26,945,938	26,624,609	24,134,378	41,785,800		\$ -	\$ 296,060,496	\$ 296,060,496
Classified Salaries	2000-2999		3,378,207	4,903,070	6,533,795	6,544,333	6,464,192	7,121,246	6,641,020	6,172,092	7,227,779	6,197,172	8,280,473	15,105,623		\$ -	\$ 88,223,186	\$ 88,223,186
Employee Benefits	3000-3999		3,269,797	5,031,880	18,595,645	18,572,536	18,673,516	19,058,457	18,781,553	19,565,957	19,827,576	19,640,099	18,500,742	22,317,559		\$ 22,042,182	\$ 240,981,265	\$ 240,981,265
Books and Supplies	4000-4999		55,179	143,185	1,476,640	722,572	621,879	623,772	1,820,399	934,324	707,073	1,939,068	1,737,383	2,903,324		\$ -	\$ 26,448,119	\$ 26,448,119
Services	5000-5999		732,368	2,148,757	3,840,282	4,178,277	3,773,751	6,898,208	5,959,789	5,265,121	8,952,882	5,407,883	6,919,183	16,837,663		\$ -	\$ 94,078,291	\$ 94,078,291
Capital Outlay	6000-6599		4,546	11,413	10,926	33,828	11,105	17,478	23,210	29,339	53,077	16,448	65,539	75,156		\$ -	\$ 549,099	\$ 549,099
Other Outgo	7000-7499		(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)		\$ (0)	\$ (1,446,967)	\$ (1,446,967)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			9,329,002	17,401,929	56,048,140	56,114,598	56,235,236	60,736,659	60,049,136	58,092,035	63,593,743	59,704,698	59,517,117	98,904,545		67,124,466	22,042,182	744,893,487
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Accounts Receivable	9200-9299		12,582,562	3,027,654	13,339,072	18,895,894	16,284,346	583,975	1,631,864	292,979	(15,069)	5,419	(129,885)	74,956		\$ -	\$ 12,582,562	\$ 12,582,562
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
SUBTOTAL ASSETS			12,582,562	3,027,654	13,339,072	18,895,894	16,284,346	583,975	1,631,864	292,979	(15,069)	5,419	(129,885)	74,956		\$ -	\$ 12,582,562	\$ 12,582,562
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(65,945,875)	(20,473,337)	(2,711,102)	(1,578,869)	(2,190,524)	36,525	2,947,866	(124,888)	(9,475,829)	(9,342,354)	(9,240,649)	(7,114,039)		\$ -	\$ (65,945,875)	\$ (65,945,875)
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES			(65,945,875)	(20,473,337)	(2,711,102)	(1,578,869)	(2,190,524)	36,525	2,947,866	(124,888)	(9,475,829)	(9,342,354)	(9,240,649)	(7,114,039)		\$ -	\$ (65,945,875)	\$ (65,945,875)
Nonoperating																		
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS			(53,363,313)	(17,445,683)	10,627,970	17,317,025	14,093,822	620,500	4,579,729	168,091	(9,490,898)	(9,336,935)	(9,370,535)	(7,039,083)		\$ -	\$ (53,363,313)	\$ (53,363,313)
E. NET INCREASE/DECREASE B - C + D			(53,363,313)	(5,343,974)	10,856,973	22,807,076	(14,639,117)	(21,240,786)	33,893,882	25,914,750	(36,749,416)	(14,112,450)	19,880,832	(24,955,934)		\$ -	\$ (125,951,352)	\$ (125,951,352)
F. ENDING CASH (A + E)			176,943,006	187,799,979	210,607,055	195,967,938	174,727,152	208,621,034	234,535,784	197,786,368	183,673,917	203,554,749	178,598,815	138,483,051			\$ 56,335,627	\$ 56,335,627
G. Ending Cash, Plus Cash Accruals and Adjustments			-	-	-	-	-	-	-	-	-	-	-	-			\$ 56,335,627	\$ 56,335,627

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections

2026-27 Cash Flow Projection																			
2026-27	Object	2026-27 Beginning Balance	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	138,483,051	138,483,051	128,761,427	122,440,156	120,127,892	83,548,406	60,074,194	92,254,115	120,821,968	82,720,430	67,191,386	89,907,132	63,200,063			\$ -	\$ -	
B. RECEIPTS																			
LCF Revenue Sources																			
Principal Apportionment	8010-8019		12,706,979	12,706,979	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	-	-	\$ 364,811,509	\$ 364,811,509	
Property Taxes	8020-8079		-	(8)	-	-	227,022	23,854,567	60,110,356	4,612,685	4,980,812	56,228,088	1,240,777	1,542,320	-	-	\$ 152,796,618	\$ 152,796,618	
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	-	\$ (14,381,861)	\$ (14,381,861)	
Federal Revenues	8100-8299		1,061,178	1,446,151	4,645,316	1,070,352	286,427	3,359,137	733,273	569,008	705,953	3,808,483	731,779	9,181,848	14,717,281	-	\$ 42,316,186	\$ 42,316,186	
Other State Revenues	8300-8599		6,840,315	3,427,653	8,248,893	4,158,703	11,690,274	14,968,161	6,404,808	3,086,511	5,042,581	9,534,372	16,366,030	5,260,164	13,114,975	22,042,182	\$ 130,185,621	\$ 130,185,621	
Other Local Revenues	8600-8799		867,765	95,276	263,364	-	189,893	307,829	277,278	587,694	88,114	90,940	1,038,132	147,573	273,377	2,220,561	-	\$ 6,447,794	\$ 6,447,794
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	39,364	39,364	51,149	39,364	1,224,028	1,612,176	-	\$ 3,005,447	\$ 3,005,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																		\$ -	\$ -
TOTAL RECEIPTS			21,476,236	17,676,455	61,687,511	27,463,603	34,473,271	92,026,089	90,478,908	31,268,541	59,348,807	93,342,008	41,777,186	64,399,805	27,720,712	22,042,182	685,181,314	685,181,314	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		2,055,205	5,404,427	26,296,402	26,779,344	27,421,368	27,755,507	27,556,752	26,842,910	27,558,994	27,230,354	24,683,467	42,736,483	9,947,155	-	\$ 302,268,369	\$ 302,268,369	
Classified Salaries	2000-2999		3,447,074	5,003,022	6,666,990	6,677,743	6,595,968	7,266,416	6,776,401	6,297,914	6,375,121	6,323,505	8,449,275	15,413,560	3,579,368	-	\$ 89,872,358	\$ 89,872,358	
Employee Benefits	3000-3999		3,407,349	5,243,558	19,377,916	19,353,834	19,459,062	19,860,196	19,571,644	20,389,046	20,661,670	20,466,307	19,279,020	23,256,401	20,188,072	22,042,182	\$ 252,556,259	\$ 252,556,259	
Books and Supplies	4000-4999		55,455	143,901	1,484,023	726,185	624,988	626,891	1,829,502	938,995	710,609	1,948,764	1,746,070	2,917,841	12,827,141	-	\$ 26,580,364	\$ 26,580,364	
Services	5000-5999		746,298	2,189,627	3,913,325	4,257,749	3,845,529	7,029,414	6,073,146	5,365,265	9,123,169	5,510,743	7,050,788	17,157,921	23,604,716	-	\$ 95,867,690	\$ 95,867,690	
Capital Outlay	6000-6599		4,546	11,413	33,828	11,105	17,478	23,210	29,339	53,077	16,448	65,539	75,156	197,025	-	-	\$ 549,099	\$ 549,099	
Other Outgo	7000-7499		(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(120,581)	(0)	-	\$ (1,446,967)	\$ (1,446,967)	
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL DISBURSEMENTS			9,595,345	17,875,368	57,629,001	57,708,104	57,837,441	62,435,322	61,710,074	59,742,888	65,362,059	61,375,540	61,153,579	101,436,781	70,343,488	22,042,182	766,247,172	766,247,172	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Accounts Receivable	9200-9299		(15,022,958)	(763,277)	(3,362,803)	(4,763,688)	(4,105,312)	(147,221)	(411,396)	(73,860)	17,992	(6,470)	155,077	(89,494)	(1,593,958)	121,452	\$ (15,022,958)	\$ -	
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
SUBTOTAL ASSETS			(15,022,958)	(763,277)	(3,362,803)	(4,763,688)	(4,105,312)	(147,221)	(411,396)	(73,860)	17,992	(6,470)	155,077	(89,494)	(1,593,958)	121,452	-	(15,022,958)	\$ -
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599		(67,124,466)	(20,839,239)	(2,759,555)	(1,607,086)	(2,229,673)	37,178	3,000,550	(127,120)	(9,645,182)	(9,509,322)	(9,405,799)	(7,241,182)	(6,798,036)	-	\$ (67,124,466)	\$ -	
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
SUBTOTAL LIABILITIES			(67,124,466)	(20,839,239)	(2,759,555)	(1,607,086)	(2,229,673)	37,178	3,000,550	(127,120)	(9,645,182)	(9,509,322)	(9,405,799)	(7,241,182)	(6,798,036)	-	(67,124,466)	\$ -	
Nonoperating																			
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS			(82,147,424)	(21,602,516)	(6,122,358)	(6,370,774)	(6,334,985)	(110,043)	2,589,154	(200,981)	(9,627,190)	(9,515,792)	(9,250,722)	(7,330,676)	(8,391,994)	121,452	(82,147,424)	\$ -	
E. NET INCREASE/DECREASE B - C + D			(82,147,424)	(9,721,625)	(6,312,270)	(2,312,264)	(36,579,486)	(23,474,213)	32,179,921	28,567,853	(38,101,538)	(15,529,044)	22,715,745	(26,707,068)	(45,428,971)	(42,501,323)	-	(163,213,282)	\$ (81,065,858)
F. ENDING CASH (A + E)			128,761,427	122,440,156	120,127,892	83,548,406	60,074,194	92,254,115	120,821,968	82,720,430	67,191,386	89,907,132	63,200,063	17,771,093					
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ (24,730,231)		

Sacramento City Unified School District

Budget Right-Sizing Plan

2024-25 through 2026-27

June 20, 2024

Introduction

The Sacramento City Unified School District recognizes the importance of maintaining financial stability while delivering quality education to our students. In response to evolving economic conditions, recent investments in staffing and compensation, and ongoing academic needs, we have developed a comprehensive three-year budget right-sizing plan to address concerns forecasted in the multi-year projection. In taking action now, this plan aims to ensure fiscal responsibility, maximize resources, and enhance educational outcomes for all students within our district.

Year 1: Assessing Financial Landscape and Prioritizing Investments

In the first year of our budget right-sizing plan, 2024-25, our primary focus will be continuing a thorough assessment of our financial landscape and implementing improved processes for accuracy and transparency. This involves analyzing the utilization of revenue streams, expenditure patterns, and existing budget allocations. Additionally, staff will train on procedures, review/improve internal controls, and re-design the budget development process for 2025-26. All elements of this assessment will respect the priorities established by stakeholders, including staff, parents, and community members, through the Local Control Accountability Plan (LCAP) development process.

Based on LCAP goals, we will prioritize investments that directly support student learning and well-being. This may include funds for updated instructional materials, technology equipment, and professional development opportunities for teachers. At the same time, we will identify areas where cost savings can be achieved through efficiency measures, such as streamlining administrative processes and optimizing resource utilization.

Year 2: Implementing Strategic Budget Adjustments

In the second year of our plan, 2025-26, we will implement strategic budget adjustments informed by the findings of our assessment and defined through the re-scoped budget development process. This will include a recalibration of staffing allocations and vacancy calculations, redirecting funds from administrative overhead, and realizing efficiencies in the provision of Special Education services to manage the annual contribution.

Furthermore, we will continue to explore opportunities for revenue diversification and cost containment to ensure long-term financial sustainability. This may include pursuing grants, partnerships, and alternative funding sources, as well as implementing cost-saving measures such as energy efficiency upgrades and reducing the habit of unbudgeted expenditures. Without question, we need to improve our average daily attendance (ADA) for the benefit of student achievement as well as increased resources.

Year 3: Continuing the Right-Sizing Cycle

The third year of our plan, 2026-27, will focus on continuing the progress of our initiatives and making adjustments as needed because the cycle of right-sizing is ongoing. This will involve monitoring and evaluation of budget performance, alongside student outcomes and stakeholder feedback, to ensure that our investments are yielding desired results.

Additionally, we will remain vigilant to emerging financial trends and external factors that may impact our budgetary decisions. By maintaining flexibility and adaptability, we will be better positioned to respond effectively to changing circumstances and continue delivering high-quality education to our students.

Preliminary Adjustment Projections:

Increase Revenues

Item	2024-25	2025-26	2026-27
LCFF COLA Adjustment	\$2.2M	\$2.2M	\$2.2M
ADA Increase			
Leases / Civic Permits	\$0.1M	\$0.2M	\$0.3M
Restricted and Grants	\$10M	\$15M	\$10M
Penalty Recovery	\$48M		
Total Revenue	\$60.3M	\$17.4M	\$12.5M

Decrease Expenditures (Non-Staff)

Item	2024-25	2025-26	2026-27
Unbudgeted Expenditures			
Reduce Contracted Services	\$5M	\$25M	\$35M
Reduce Supplies	\$0.25M	\$1.25M	\$2M
Stabilize SPED Contribution			\$10M
Compliance (Fines, Penalties, Audit Findings)			
Food / Travel			
Subtotal	\$5.25M	\$26.25M	\$47M

Decrease Expenditures (Non-Staff)

Item	2024-25	2025-26	2026-27
Solar		\$0.3M	\$0.75M
Every Little Bit Helps			
OPEB (Determine at UA)	\$3M	\$3M	\$3M
Subtotal	\$3M	\$3.3M	\$3.75M
Subtotal Prior Table	\$5.25M	\$26.25M	\$47M
Total Non-Staff Expenditures	\$8.25M	\$29.55M	\$50.75M

Decrease Expenditures (Staff)

Item	2024-25	2025-26	2026-27
Budget Development FTE Calibration		\$2M	\$3.5M
Position Budgeting Calculations	\$2M	\$2.5M	\$2.5M
One-time FTE		\$1M	
Position Control HRA and Contracts Processes	\$1M	\$1.75M	\$2.5M
Total Staff Expenditures	\$3M	\$7.25M	\$8.5M

Item	2024-25	2025-26	2026-27
Total Revenues	\$60.3M	\$17.4M	\$12.5M
Total Non-Staff Expenditures	\$8.25M	\$29.55M	\$50.75M
Total Staff Expenditures	\$3M	\$7.25M	\$8.5M
Total Recommendations	\$71.55M	\$54.2M	\$71.75M

Every little bit helps (decrease non-staff expenditures) is the concept that through a social commitment to use less whenever possible, the small things can add up and off-set the need for more sweeping budget adjustments. Areas include: cellular phones and telephones; copier and paper use; legal costs; utilities (lights, water, HVAC); insurance referrals; and renegotiating the costs of service contracts.

Conclusion:

The Sacramento City Unified School District is committed to both responsible stewardship of financial resources and continuous improvement in educational outcomes. As of 2024-25 adopted budget, the District is projected to maintain a positive cash flow in all three years (current and two subsequent) and satisfy the 2% reserve for economic uncertainties in 2024-25. However, due to projected deficit spending and declining COLA, the projected negative unrestricted ending fund balance in 2025-26 and 2026-27 indicates the district will likely not satisfy the 2% reserve requirement without adjustments.

While this is the current reality, we acknowledge that we can do the work needed to right-size our budget to ensure SCUSD meets minimum requirements necessary for maintaining local control. It is on us, all of us in the SCUSD community, to commit to making the adjustments needed.

Through our three-year budget right-sizing plan, as outlined above, we will optimize resource allocation, prioritize investments in student success, and ensure the long-term financial health of our district through needed adjustments to both revenues and expenditures. Though straight-forward in concept, the implementation will feel hard at times. We acknowledge the intent is to be minimally disruptive to programs and classrooms and to preserve positions and minimize staffing reductions, but there will be impacts. There will be choices. There will be difficult decisions and conversations.

As a community, we accept this challenge because we know that our budget works on small margins. It is our responsibility to balance fiscal discipline while also investing dollars in outcomes and opportunities for students, utilizing all of our resources.

These recommendations are meant to be thoughtful, inclusive, and considerate of student programs because a knee jerk reaction of heavy cuts, that are not well thought out, would be damaging to our programs and culture. We value our people. By working collaboratively with stakeholders on the adjustments ahead, while maintaining a focus on our mission of providing a world-class education for all students, we will lay the foundation for a stable future for SCUSD.