

**FULLERTON JOINT UNION HIGH SCHOOL DISTRICT**



**2023-24**  
**Estimated Actuals Report**  
**&**  
**2024-25**  
**Proposed Budget Report**

**June 4, 2024**

*Communicating the District Budget to Staff and the Community*

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**FULLERTON JOINT UNION HIGH SCHOOL DISTRICT**

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## **DISTRICT OVERVIEW**

The Fullerton Joint Union High School District (FJUHSD) was organized in 1893 and encompasses a fifty-square mile area. The elementary districts of Buena Park, Fullerton, La Habra and Lowell Joint feed into the District. There are six four-year comprehensive high schools operated by the District - Buena Park, Fullerton Union, La Habra, Sonora, Sunny Hills, and Troy high schools. La Vista High School, a continuation high school and La Sierra High School, an alternative high school, also serve FJUHSD students.

## **BOARD & DISTRICT PRIORITIES**

### ***Student Achievement***

Continue to enhance on a sustainable basis high-quality innovative programs and opportunities consistent with student needs and parent and community expectations.

1. Continue to develop and utilize assessment tools to monitor student progress and improve instruction.
2. Provide, on a sustainable basis, high-quality core programs and opportunities.
3. Ensure successful implementation of State Content Standards and frameworks.
4. Continue to promote Regional Occupational Programs (ROP) and provide Career Technical Education (CTE) courses and pathways in order to train and provide skills to our students for their future success.

### ***Effective Instruction and Leadership***

Achieve excellence in all aspects of employee performance to support instruction and operations through effective leadership and management.

1. Effectively collaborate with feeder school districts to facilitate a smooth transition to high school, and ensure there are effective programs and services in place to meet the academic, social, and emotional needs of students.
2. Provide high quality, student centered and technologically enhanced classrooms that benefit students.
3. Utilize data-driven decision making as the foundation for aligning instruction, intervention, testing, and high levels of student achievement.
4. Provide high quality professional development for staff members in support of student achievement.

### ***Effective Engagement***

Foster positive relationships among students, staff members, community and parents, and seek their involvement in decisions impacting our students.

1. Utilize a wide array of media channels to enhance and expand two-way communication.
2. Continue to involve staff members and community partners in the decision-making process.
3. Continue to build partnerships and alliances with colleges, local and state agencies, businesses, and the communities we serve in ways that provide mutual support.

### ***Safe and Respectful Learning and Work Environment***

Foster a culture that promotes the emotional health, safety, and well-being of all students, staff members and parents.

1. Provide professional development opportunities, programs and interventions to ensure a safe and healthy environment.
2. Provide programs designed to maximize student involvement and engagement.
3. Collaborate with state and local agencies to ensure safe and healthy schools.

### ***Fiscal Responsibility and Optimizing Resources***

Operate in a fiscally responsible and solvent manner while directing resources focused on the District's priorities.

1. Examine ways to enhance District revenues through innovative programs and the pursuit of additional revenues.
2. Continue to negotiate in a collaborative and fair manner with employee groups, while ensuring the fiscal solvency of the District, and the maintenance of outstanding programs and opportunities for students.
3. Provide quality facilities for students and staff members in a fiscally responsible manner utilizing applicable state and local resources.
4. Prepare a three-year financial budget, which aligns to the District Local Control Accountability Plan (LCAP) goals.

## **DISTRICT MORAL AND CIVIC VALUES**

The Board of Trustees of the Fullerton Joint Union High School District subscribes to the belief that public education must foster in students an understanding of the moral values and civic responsibilities that form the foundation of American society. It is important that all school personnel promote in students the acceptance of commonly held principles of right and wrong, concern for the welfare of others, and respect for democratic practices.

On October 4, 1994, the Board of Trustees endorsed the following list of moral and civic values and the accompanying definitions which are stated as behaviors exemplified by students living up to these values.

**Civic Duty** - Demonstrates a commitment to the public good; works for the community and cooperates with others; respects and participates in the democratic process; observes all laws and rules; and resolves conflicts peacefully.

**Compassion and Empathy** - Demonstrates caring, concern, and sensitivity; exhibits tolerance; treats others politely, mercifully, and with respect and dignity; and renders service when needed.

**Honesty** - Tells truth; does not cheat, intentionally mislead, or steal; possesses the courage to behave and conduct interactions with integrity; exhibits consistency between words and actions; behaves in a fair and straightforward manner; and conscientiously pursues and scrutinizes evidence that supports the truth.

**Perseverance** - Exhibits patience and hard work in achieving goals; works, learns, and pursues constructive goals, even in the face of adversity.

**Respect** - Treats all people equitably, justly, and fairly; affirms the worth of self, others, property, and the environment through attitudes and actions.

**Responsibility** - Accepts the necessity of being accountable and the consequences of individual actions, reactions, and decisions; honors commitments; demonstrates an active commitment to the welfare of self and others.

Students will have to make moral and ethical choices throughout their lives. The goal of emphasizing moral and civic values in the District's instructional programs is to provide the knowledge of what an ethical choice is; to distinguish between what can be done, from what should be done; and to provide tools for maintaining the strength and character of our successful American democratic society and government.

### **Proposed Budget Report Background**

AB 1200 requires the Board of Trustees, through a public hearing process, to adopt the District's annual budget. Budget guidelines and assumptions that were approved by the Board have been used in developing the proposed 2024/25 budget. In addition to adopting the budget for the next fiscal year, the District must present projections for the subsequent two years, 2025/26 and 2026/27, and certify that it will be able to meet its

reserve requirement (3%) for both the budget and the two subsequent years. After the State Budget is adopted by the legislature, and signed by the Governor, the District will have 45 days to revise its 2024/25 budget and revise its projections for the 2025/26 and 2026/27 fiscal years.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Fullerton Joint Union High School District. The District's budget is an expression in dollars of the educational program and aligns with the Local Control Accountability Plan (LCAP). It is the intent of the Board of Trustees to expend the resources of the District in a manner designed to maximize benefits directly related to the students in the classroom and to the total education program.

The 2024/25 proposed budget summarizes the unrestricted and restricted revenues, expenditures and fund balances, and projects revenues, expenditures, and fund balances for the next two fiscal years. The revenue assumptions used for the budget year and two successive years of the multiyear projections are presented in this report. They reflect the guidance of the Orange County Department of Education and School Services of California, regarding Local Control Funding Formula calculations, statutory categorical COLA's, mandated cost revenue and lottery revenue.

In preparing for the 2024/25 budget, it is necessary to estimate the District's beginning fund balances. The process for determining these beginning balances is to update the 2023/24 budget for any changes that have taken place since the Second Interim Report. This Estimated Actuals Report will then project the ending fund balance for 2023/24 which can then be carried over as the beginning fund balances for 2024/25.

In January 2024, in accordance with Article IV, Section 12, of the California Constitution, the Governor released the 2024/25 fiscal year budget proposal. In May 2024, Governor Newsom released the May Budget Revision. The Governor's May Budget Revision provides clarification to the Governor's January proposed budget and helps solidify our financial assumptions.

### **Budget Guidelines**

- The 2024/25 District budget shall support the attainment of the goals related to the Board of Trustees and shall support the District's Local Control Accountability Plan (LCAP).
- Funds for step and column increases are included in the budget to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
- Salary schedule adjustments will not be budgeted until negotiations are complete.
- Staffing ratios may be utilized to provide services to students at all grade levels.

- Beginning fund balances will be based on the estimated ending fund balances for the 2023/24 fiscal year.
- As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level.
- The ending General Fund balance will be classified as non-spendable, restricted, committed, assigned, reserve for economic uncertainties, and unassigned.
- The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
- A budget calendar will be used as a planning guide for budget development.
- General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
- Special Education Program contribution costs to the General Fund may be maintained at the level of prior-year support. Any increases to contribution costs must be approved as part of the budget development process.
- The Cafeteria program shall not encroach on the General Fund.
- State and Federal programs will be charged the allowable direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.
- Sites will not carry over any remaining balances from their original Unrestricted General Fund discretionary allocations unless a plan has been submitted and approved by the Board.
- Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
- The District will not forward fund categorical programs without authorization from the Board of Education.
- The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
- When a new program is recommended for implementation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
- As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
- All District funds will be included in the adopted budget.
- Mandates imposed by legal requirements will be met within the constraints of the overall budget.
- Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.

- District long-term debt obligations will be reviewed annually.
- The adopted budget document and the First and Second Interim Reports shall include a projection of revenues, expenditures, and fund balances for the next two budget years beyond 2024/25.
- The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.

**Financial Assumptions**

The assumptions used in developing the Proposed Adopted Budget for 2024/25 and the multiyear projections are shown below and incorporate the most up to date information available at the time of this report.

These assumptions reflect the guidance of the Department of Finance, School Services of California and the Orange County Department of Education and will continue to be revised and updated throughout the fiscal year.

The district’s proposed 2024/25 Budgets assumes that the State will fully fund the 2024/25 COLA of 1.07%, despite the state Budget deficits going back to last fiscal year. This assumption is consistent with the Governor’s stated intent as presented in the May Revision of the State’s 2024/25 Budget proposal.

Any changes in the final State Budget that gets adopted by June 30<sup>th</sup> will be reflected in updated assumptions in our 1<sup>st</sup> Interim Budget revisions for 2024/25.

	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Statutory COLA	1.07%	2.93%	3.08%
Special Education COLA	0.76%	2.73%	3.11%
State Categorical COLA	0.76%	2.73%	3.11%
Federal COLA	0.00%	0.00%	0.00%

Unrestricted Lottery Revenue	\$177 Per ADA	\$177 Per ADA	\$177 Per ADA
Restricted Lottery Revenue	\$72 Per ADA	\$72 Per ADA	\$72 Per ADA
Mandated Block Grant	\$73.62 Per 9-12 ADA	\$75.78 Per 9-12 ADA	\$78.11 Per 9-12 ADA
Certificated Step/Column Percentage Increase	1.06%	1.59%	1.21%
Classified Step/Column Percentage Increase	2.29%	1.91%	1.95%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	27.05%	27.60%	28.00%
OASDI	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Workers Compensation	1.63%	1.63%	1.63%
State Unemployment Insurance	0.05%	0.05%	0.05%
OPEB (Retiree)	1.50%	1.50%	1.50%
Health & Welfare Increase	5.3%	5.0%	5.0%
Indirect Cost LEA Allowable rate	5.45%	7.34%	7.34%
Consumer Price Index	2.83%	2.70%	2.72%
Interest Rate on 10 Year Treasuries	3.68%	3.50%	3.60%

**Revenues:**

- Other State income, rents and leases, and other local income are projected at the same levels in 2024/25 and subsequent years as in 2023/24, adjusted for Interest rates, COLA, Mandated Cost reimbursement rates and Lottery revenue rate assumptions as shown above.

- Local income does not include ASB and Booster Club donations, which are budgeted as received and reported under Fund 08 - ASB at year end.

***Expenditures:***

- Step and column costs are projected at the rates shown above. These rates are updated annually during Budget development and are represented as a % cost increase over the respective labor partner group salaries and benefits.
- Certificated Cost of Step/Column marks a significant jump in 2025/26 due to a large number of teachers who will reach a Step milestone in that year.
  - Teachers' salaries do not step between years 13, 17, 20 and 23 of service.
  - In 2025/26, we are projected to have approximately 160 teachers moving to the next major salary step milestone.
- Class size ratios are assumed to remain unchanged at the target 28.5 level.
- Books and supplies are inflated by CPI for each year, after deducting prior year one-time expenditures.
- The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- Fringe benefits are budgeted at the statutory projected rates shown above.
- Carryovers and one-time expenditures are removed from the multi-year expenditure projections.
- Indirect costs are projected at the rates shown above.
- Salary increases per the settled negotiations with our labor unions are reflected in proposed Budget for 2024/25 and the Multi Year Projections for 2025/26 and 2026/27 as follows:

FY 2024/25

- On schedule salary increase of 0.8025% Effective 7/01/2024 (75% of the projected Funded Statutory COLA of 1.07% for 2024/25)
- Off Schedule onetime payment of 2.50% payable in June 2025

FY 2025/26

- Zero / No Assumptions for on schedule salary increase.
- Zero / No Assumptions for off Schedule onetime payment.

FY 2026/27

- Zero / No Assumptions for on schedule salary increase.
- Zero / No Assumptions for off Schedule onetime payment.

## **BUDGET PRESSURES**

- The 2024/25 Proposed Budget shows an Unrestricted deficit projected at \$80k for the Fiscal year. However, since the Budget is developed with conservative assumptions, such as projecting salaries and benefits for vacant positions for the whole year, we expect to move towards a small surplus as the year progresses.
- Salaries and benefits in Fiscal year 2024/25 are being supported with \$7.8M of one-time funds (Arts & Music Instructional Materials Block Grant and the Learning recovery Block Grant) as we continue to spend down our onetime dollars through Planned Deficit Spending through the 2025/26 Fiscal year.
- For 2023/24, our certified CBEDS Enrollment is down 348 students compared to 2022/23. For the 2024/25 onward, we have adjusted our assumptions to reflect a level of enrollment losses of around 250 students per year, which more accurately captures the trend we are seeing in the last three school years.
- Starting in 2024/25, we start to feel the effect of sustained levels of enrollment losses on our LCFF revenues. The loss of revenue had been delayed and smoothed out over three years with the advent of Ed Code 42238.05 that allowed LEA's to be funded on the three prior year average ADA.
- The projections for the 2025/26 and 2026/27 fiscal years begin to reveal a clearer post COVID picture. Fiscal year 2025/26 will be the last year of spending down onetime funds, and Fiscal year 2026/27 will be the first year projected not to include any support from these onetime funds.
- In 2025/26, we project a \$2M unrestricted deficit, and that deficit grows to \$4.8M by 2026/27. While the projections for these future years remain conservative, they do paint the picture that faced with decreasing enrollment and stagnating revenues, the district will need to continue its ongoing efforts to implement staffing controls through staffing formulas, and natural attrition, as well as ongoing efforts to control the increases in the costs of employee benefits.
- Revenue vs. Expenditure growth

The following section provides a breakdown of the Unrestricted deficit projected for 2025/26 and 2026/27, demonstrating how revenue growth is not keeping up with expenditures growth.

## Revenue Growth

<b>Unrestricted General Fund</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
LCFF	\$ 183,284,437	\$ 180,915,248	\$ 180,936,737	\$ 183,436,352
Federal Revenues	\$ 661,000	\$ 661,000	\$ 661,000	\$ 661,000
Other State Revenues	\$ 4,936,118	\$ 4,402,716	\$ 4,465,273	\$ 4,538,483
Other Local Revenues	\$ 6,805,599	\$ 6,896,500	\$ 6,256,686	\$ 5,831,058
<b>Total Revenues</b>	<b>\$ 195,687,154</b>	<b>\$ 192,875,464</b>	<b>\$ 192,319,696</b>	<b>\$ 194,466,892</b>

The following table illustrates that Revenue Growth does not match projected COLA rates, primarily because of declining enrollment and projected lower interest income revenues going forward.

<b>Unrestricted General Fund</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Revenue Growth	11.55%	-1.44%	-0.29%	1.12%
COLA	8.22%	1.07%	2.93%	3.08%

We can see a decline in total Unrestricted revenues year over year projected for both 2024/25 and 2025/26. It is important to note that since COLA increases are applied to the LCFF entitlement per ADA, declining enrollment can offset potential revenue increases, to the point where our revenues are decreasing overall in those years.

## Expenditure Growth

Switching over to the Unrestricted expenditure side, the below table shows the rate at which our unrestricted expenditures are projected to grow over the next three years.

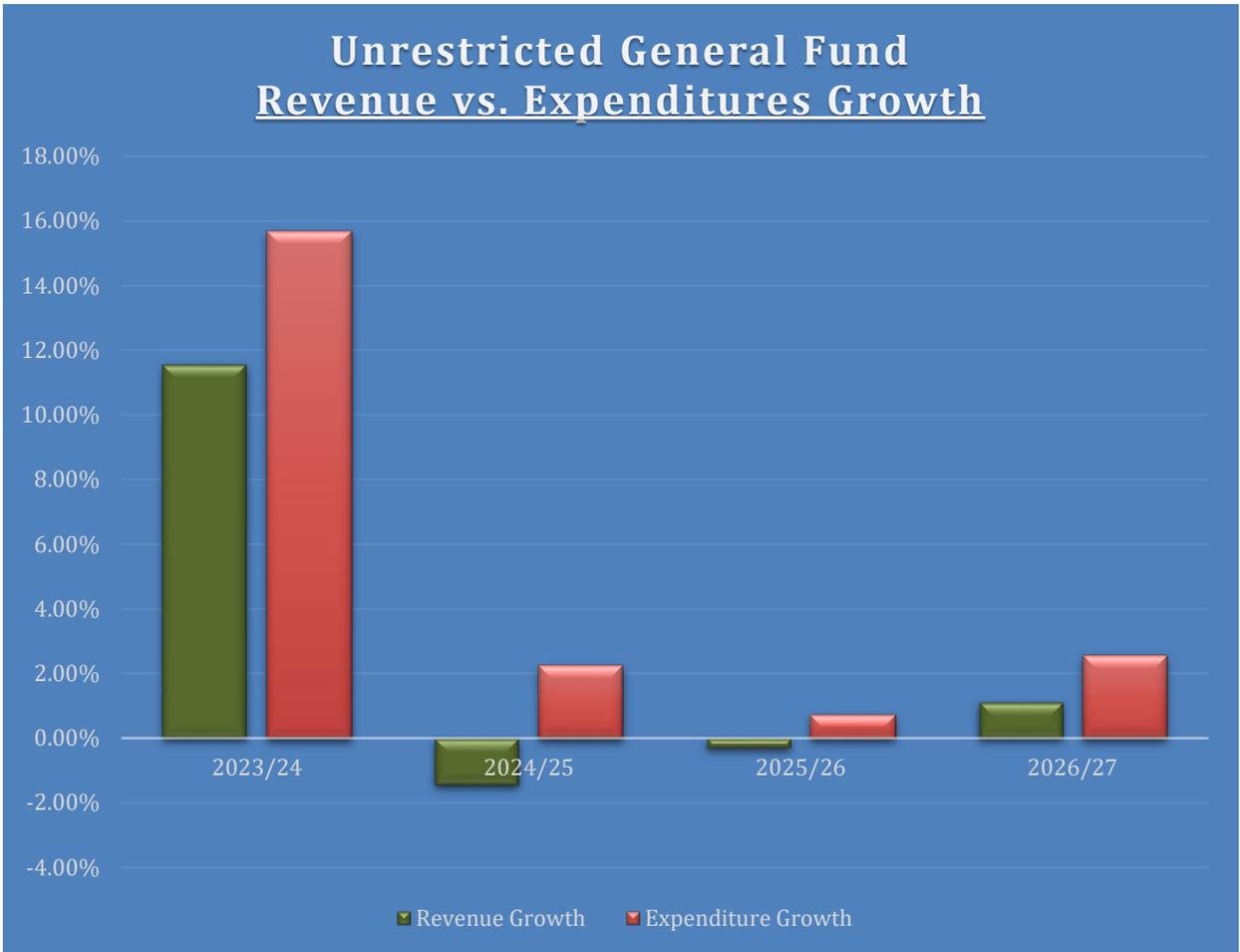
We can see a large increase in certificated salaries and benefits in 2025/26 and 2026/27 as we exhaust our onetime funds. At the same time, our transfers and capital expenditures revert to normal levels after completing one-time facilities and technology infrastructure projects in 2023/24 and 2024/25.

However, the overall level of expenditure remains on an upwards trajectory.

<b>Unrestricted General Fund</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Certificated salaries	\$ 67,660,303	\$ 67,771,078	\$ 71,350,422	\$ 72,106,910
Classified salaries	\$ 20,711,104	\$ 22,232,010	\$ 22,090,225	\$ 22,520,985
Employee Benefits	\$ 38,781,213	\$ 41,874,207	\$ 43,819,387	\$ 46,606,567
Books & Supplies	\$ 9,580,310	\$ 9,438,085	\$ 9,692,913	\$ 9,956,561
Services	\$ 16,978,075	\$ 17,239,261	\$ 17,434,007	\$ 17,909,663
Capital Expenditures	\$ 3,517,746	\$ 2,952,257	\$ 315,427	\$ 315,427
Other outgoing & Indirect costs	\$ 3,764,669	\$ 4,064,910	\$ 3,593,688	\$ 3,742,574
Contributions & Transfers	\$ 27,749,342	\$ 27,383,862	\$ 26,039,909	\$ 26,128,107
<b>Total Expenditures</b>	<b>\$ 188,742,761</b>	<b>\$ 192,955,670</b>	<b>\$ 194,335,979</b>	<b>\$ 199,286,793</b>
Expenditure Growth	15.67%	2.23%	0.72%	2.55%

Plotting the Revenue growth against the Expenditures growth in the chart below, we can see visually the rate at which our expenditures are growing at a faster rate than our revenues, resulting in the projected unrestricted General Fund deficits for 2025/26 and 2026/27

<u>Unrestricted General Fund</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
Net Increase / Decrease	\$ 6,944,393	\$ (80,206)	\$ (2,016,283)	\$ (4,819,901)



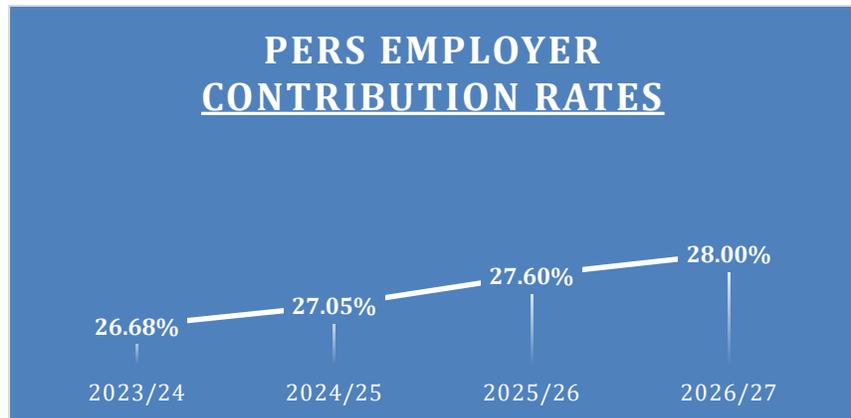
- Employee Benefits Budget Pressures

- Adjusted for one-time funds, employee benefits costs continue to increase as a % of our total unrestricted expenditures.

<u>Unrestricted General Fund</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
Employee Benefits % of Expenditures	25.56%	26.72%	27.44%	27.46%

- While the cost of the employer paid state retirement pension for CALSTRS seems to have stabilized for the next two Fiscal Years at 19.10%, it remains at historically high levels and creates significant pressure on our budget.

- The cost of the employer paid state retirement pension for CALPERS is projected to continue to rise over the next three years.



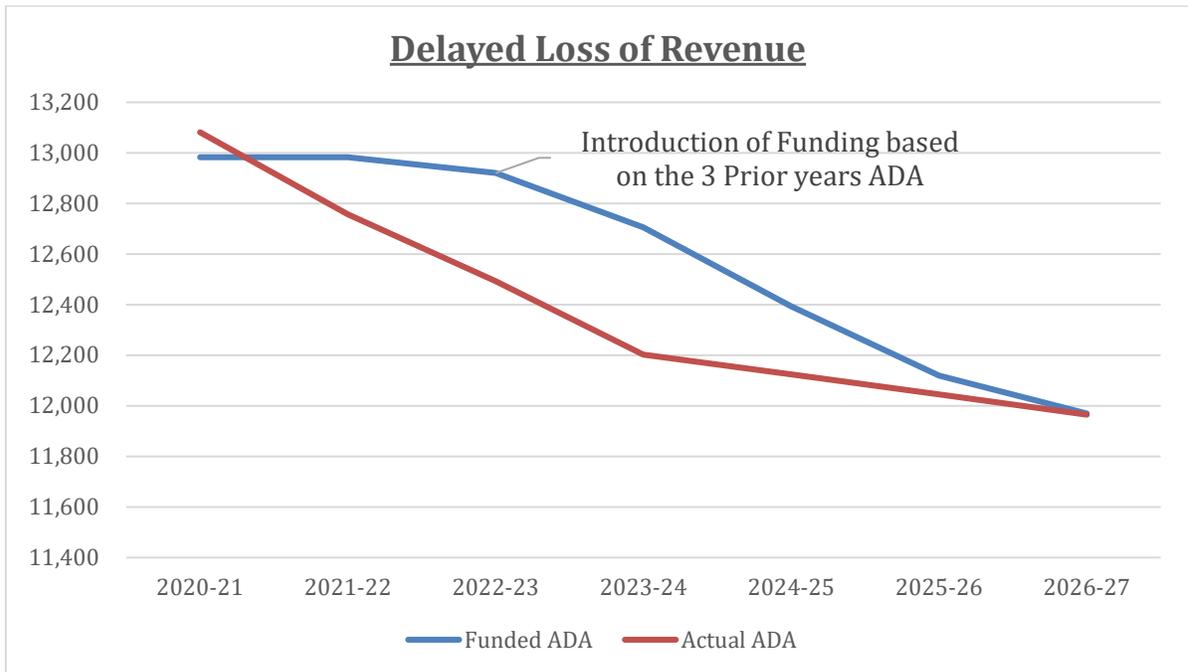
- Additionally, the cost of our fully funded and uncapped health and welfare benefit plans remains the single most uncertain line item in our Budget. The published rates from our health care providers for 2024/25 constitute an increase of 5.3% in cost on average compared to 2023/24. Going forward, we continue to project further increases of 5% annually.

## **CASH FLOW**

- The State has reverted to the normal schedule for principal apportionments of the State Aid component of LCFF funding, according to the “5-5-9” schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months) after two years of COVID related deferrals and deferral repayments.
- The Fullerton Joint Union High School District has a very strong cash position, which is not projected to dip below \$47.6M at any point over the 2024/25 and 2025/26 fiscal years.
- The cash flow position is helped by the infusion of one-time funding (including ESSER III, Art, Music and Instructional Materials Discretionary grant, and the Learning Recovery Emergency Block grant) that are being apportioned but will take two more years to be fully expended.

## ENROLLMENT AND ADA

- The district's certified Census Day enrollment count for the 2023/24 School year came in at 12,825, compared to 13,173 for the 2022/23 school year, a loss of 348 students.
- Given an uptick in attendance rates so far this school year, we have revised our projections for ADA% relative to Census Day Enrollment to 95.00%, 95.50% and 96.00% for the 2024/25, 2025/26 and 2026/27 school years respectively.
- This improvement in attendance rates and ADA gives us a projected P2 ADA for the 2024/25 school year of 11,928 compared to 12,124 for 2023/24.
- Since the District is in declining enrollment, the 2024/25, 2025/26 and 2026/27 Local Control Funding Formula revenues are projected based on the new method of using the average of the prior 3 years' ADA to calculate our "Funded ADA", but despite using this ADA average, we are still going to experience large declines in Funded ADA and funding levels.



- This new method of using a 3-year average ADA for funding purposes can only do so much in smoothing out the delayed impact to revenue that had been anticipated as a result of declining enrollment and attendance losses caused by the pandemic.

- This new method of calculating funding does not provide long-term relief from the realities of declining enrollment and a funding model that is based on attendance.

*The table below tracks changes in student enrollment and ADA since 2010/11*

	<b>District Enrollment Count</b>	<b>Change</b>	<b>District P-2 ADA</b>	<b>P-2 ADA Change</b>	<b>ADA / Census Day Enrollment</b>
2010/11	14,726	(404)	14,012	(109)	95.2%
2011/12	14,782	56	14,109	97	95.4%
2012/13	14,608	(174)	13,916	(193)	95.3%
2013/14	14,501	(107)	13,907	(9)	95.9%
2014/15	14,396	(105)	13,849	(58)	96.2%
2015/16	14,235	(161)	13,637	(212)	95.8%
2016/17	13,983	(252)	13,425	(212)	96.0%
2017/18	13,901	(82)	13,265	(160)	95.4%
2018/19	13,695	(206)	13,080	(185)	95.5%
2019/20	13,630	(65)	13,003	(77)	95.4%
* 2020/21	13,473	(157)	13,003	—	96.5%
2021/22	13,431	(42)	12,814	(189)	95.4%
2022/23	13,173	(258)	12,354	(460)	93.8%
2023/24	12,825	(348)	12,124	(230)	94.6%
2024/25 Projected	12,556	(269)	11,928	(196)	95.0%
2025/26 Projected	12,306	(250)	11,752	(176)	95.5%
2026/27 Projected	12,056	(250)	11,574	(178)	96.0%

*\* 2020/21 - The District's P-2 ADA shows a decrease of 0 students from prior year numbers, which is due to a waiver by the State to keep District ADA the same as in 2019/20 due to COVID.*

## **LOCAL CONTROL FUNDING FORMULA (LCFF)**

Under LCFF, the District shall plan for program needs based on input from a variety of Community Partners including administrators, certificated and classified staff, bargaining unit associations, parents, and students. This information is used to develop the District's Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

### ***The primary components of LCFF***

#### **Base grant**

The base grant is the core component of LCFF and is meant to be used to fund the "Core Program" for ALL students. The base grant entitlement is allocated based on grade span tiers that are adjusted annually in line with COLA.

#### **Supplemental and Concentration grants**

The Supplemental and Concentration grants components of LCFF are meant to be used to fund "Increased" and/or "Improved" services above and beyond the "Base/Core Program", which principally directed towards and effective in meeting the LEA's goals for unduplicated pupils.

Unduplicated Pupils refers to students who are either: English learners, meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria

Supplemental and concentration grants are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day Divided by total enrollment.

The Fullerton Joint Union High School District has not qualified to receive Concentration grant funding in recent years, because our Unduplicated Pupil Percentage has not exceeded the 55% thresholds required to receive Concentration grant funding.

However, our Unduplicated Pupil %, which is measured based on a three-year rolling average, will exceed the 55% threshold for the first time starting in 2023/24 and thereafter.

The reason for this change is that we have been able to capture more of our students that qualify as Unduplicated pupils since the COVID pandemic and the advent of Universal meals for all students. We are now able to capture students' family income data using the Alternative Income Survey during Data Confirmation rather than having to rely solely on the Free and Reduced Lunch applications.

### Unduplicated Student Population

	2022/23	2023/24	2024/25 Budget	2025/26 Projected	2026/27 Projected
Unduplicated Student Count <i>District Only</i>	7,996	7,544	7,393	7,245	7,098
Unduplicated Pupil % <i>Single Year %</i>	60.90%	58.94%	59.00%	59.00%	59.00%
Funded Unduplicated Pupil % <i>- Three Year Average</i>	54.72%	59.72%	59.63%	58.98%	59.00%

Our Unduplicated count and corresponding UPP % came in lower for 2023/24 than our initial projections primarily due to improvements in reclassifying English Learners.

We have adjusted our projections going forward accordingly to reflect an ongoing UPP% of 59%, which we believe to be a realistic reflection of our student population.

### LCFF Funding

Declining enrollment combined with a projected COLA of only 1.07% for 2024/25 will lead to a decline in LCFF revenues of 1.29% in 2024/25 compared to 2023/24 from \$183.3M down to \$180.9M

	2022/23	2023/24	2024/25 Budget	2025/26 Projected	2026/27 Projected
Base Grant	\$144,915,849	\$154,011,033	\$152,089,999	\$152,828,125	\$154,915,711
Grade Span Adjustment	\$3,772,355	\$3,999,288	\$3,957,546	\$3,973,531	\$4,027,688
Supplemental Grant	\$16,272,437	\$18,872,753	\$18,610,230	\$18,496,323	\$18,755,321
Concentration Grant	---	\$4,847,757	\$4,696,251	\$4,056,459	\$4,132,528
Add ons: <i>Targeted Instructional improv.</i>	\$841,861	\$841,861	\$841,861	\$841,861	\$841,861
Add ons: <i>Home to school transportation</i>	\$657,683	\$711,745	\$719,361	\$740,438	\$763,243
<b>Total LCFF Entitlement</b>	<b><u>\$166,460,185</u></b>	<b><u>\$183,284,437</u></b>	<b><u>\$180,915,248</u></b>	<b><u>\$180,936,737</u></b>	<b><u>\$183,436,352</u></b>

While considered Unrestricted dollars, the Supplemental & Concentration grants components of LCFF should be treated more like Restricted funds as they are meant specifically to fund “Increased” and/or “Improved” services, which principally directed towards meeting the LEA’s goals for unduplicated pupils as outlined in the LCAP plan.

<b><u>Minimum Proportionality Percentage</u></b>					
	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
Supplemental & Concentration	\$16,272,437	\$23,720,510	\$23,306,481	\$22,552,782	\$22,887,849
% to Increase or Improve Services	10.94%	15.01%	14.94%	14.38%	14.40%

Starting in 2023/24, our LCAP plan and corresponding programs and services will have to be increased to account for the new funds that we are expecting to receive from the Concentration grant component of the LCFF as outlined in the above table.

**LABOR UNION NEGOTIATIONS**

The District has settled negotiations with both the Fullerton Secondary Teachers Organization (FSTO) and the California School Employees Association (CSEA) for the 2022/23, 2023/24, and 2024/25 years for the following:

- FY 2022/23  
4.5% on-schedule increase, plus trigger language if the final 2022/23 COLA is above the projected 5.33% (as of the agreement date) COLA, where there will be an additional increase to the on-salary schedule at 80% of the COLA.  
**Actual % salary increases applied Effective July 1, 2022 = 5.484%**
- FY 2023/24  
The agreed upon 3% on-schedule increase to the 2022-23 salary schedule, and a one-time 3% payment, PLUS on-schedule salary increase of 3.58% effective 7/01/2023 as a result of the MOU language, which results in a total ongoing increase of 6.58% for 2023/24 (80% of the Funded Statutory COLA for 2023/24)  
**Actual % salary increases applied Effective July 1, 2023 = 6.58%**
- FY 2024/25  
Automatic trigger language where 75% of the final Department of Finance COLA will be applied to the salary schedule plus an additional 2.5% one-time payment.

As of this report, the projected COLA is 1.07%, which would result in an on-schedule **salary increase of 0.8025% to be applied effective July 1, 2024**

**FINANCIAL HIGHLIGHTS – UNRESTRICTED**

<b>Changes from the 2023/24 Estimated Actuals To the 2024/25 Proposed Budget</b>				
<b><u>UNRESTRICTED GENERAL FUND</u></b>				
	<u>2023/24 Est. Actuals</u>	<u>2024/25 Proposed Budget</u>	<u>Change</u>	<u>Explanations</u>
<b>GENERAL FUND REVENUES:</b>				
Local Control Funding Formula Revenue Sources	183,284,437.00	180,915,248.00	-2,369,189.00	Funded ADA (based on a 3 previous years ADA average) down from 12,706 to 12,412 coupled with COLA increase of 1.07% for 2024-25.
Federal Revenues	661,000.00	661,000.00	---	
Other State Revenues	4,936,118.00	4,402,716.00	-533,402.00	Adjustment for Prior Year Lottery Revenue.
Other Local Revenues	6,805,599.00	6,896,500.00	90,901.00	
<b><u>TOTAL REVENUES</u></b>	195,687,154.00	192,875,464.00	<b><u>-2,811,690.00</u></b>	
<b>EXPENDITURES:</b>				
Certificated Salaries	67,660,303.00	67,771,078.00	110,775.00	
Classified Salaries	20,711,104.00	22,232,010.00	1,520,906.00	500K for instructional aides funding moving from one-time funds to LCAP  600K in bus driver vacancies  400K in Clerical and office staff vacancies
Employee Benefits	38,781,212.50	41,874,207.00	3,092,994.50	739K increase in CALPERS employer contributions

					1.5M increase in Health and Welfare costs.  Statutory benefits increase proportionally with increase in salaries
Books and Supplies	9,580,309.76	9,438,085.00	-142,224.76		
Services and Operating Costs	16,978,075.00	17,239,261.00	261,186.00		Mileage reimbursement per IRS requirement.  \$400K savings in Liability Insurance premiums.
Capital Outlay	3,517,745.74	2,952,257.00	-565,488.74		\$1.7M Decrease in Facilities discretionary special projects  \$1.1M increase in Technology Infrastructure spending for new Firewall
Other Outgo - Debt Service	4,769,582.00	4,869,582.00	100,000.00		
Other Outgo - Transfers of Indirect Costs	-1,004,913.00	-804,672.00	200,241.00		Decrease in Indirect Cost rates from 9.53% to 5.45%
<b>TOTAL EXPENDITURES</b>					
	160,993,419.00	165,571,808.00	<b>4,578,389.00</b>		
<b>Excess (Deficiency) of Revenues over Expenditures</b>					
	34,693,735.00	27,303,656.00	<b>-7,390,079.00</b>		
<b>Inter Fund Transfers</b>					
Inter Fund Transfers in	650,000.00	---	-650,000.00		Fund 17 (Special Reserves) balances are fully transferred into General Fund
Inter Fund Transfers out	-5,250,000.00	-3,250,000.00	2,000,000.00		Reverting to historical amount of funding for Fund 40 after a higher-than-normal funding in 2023/24 to ensure that we can get to our target funding levels for Astro Turf projects

Contributions	-23,149,341.74	-24,133,862.00	-984,520.26	Higher levels of Special Education and Routine Maintenance contributions
<b>Total Other Financing Sources / Uses</b>	<b>-27,749,341.74</b>	<b>-27,383,862.00</b>	<b>365,479.74</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>6,944,393.26</b>	<b>-80,206</b>	<b>-7,024,599.26</b>	
<b>BEGINNING FUND BALANCE</b>	<b>51,656,551.17</b>	<b>58,600,944.43</b>	<b>6,944,393.26</b>	
<b>ENDING FUND BALANCE</b>	<b>58,600,944.43</b>	<b>58,520,738.43</b>	<b>-80,206.00</b>	

**FINANCIAL HIGHLIGHTS – RESTRICTED**

Changes from the 2023/24 Estimated Actuals To the 2024/25 Proposed Budget					
<u>RESTRICTED GENERAL FUND</u>					
	<u>2023/24 Est. Actuals</u>	<u>2024/25 Proposed Budget</u>	<u>Change</u>	<u>Explanations</u>	
<b>GENERAL FUND REVENUES:</b>					
Local Control Funding Formula Revenue Sources	---	---	---		
Federal Revenues	18,176,751.24	7,970,307.00	-10,206,444.24	Revenues from ESSER and ELO onetime funding sources are now fully recognized	
Other State Revenues	21,200,992.10	15,919,721.00	-5,281,271.10	Revenues from the Arts and Music Instructional Materials Block onetime funding are now fully recognized.	

					Lower levels of revenues in Mental Health grant after pulling out our Reserves from the SELPA in 2023/24
Other Local Revenues	12,633,856.00	10,501,941.00	-2,131,915.00		Revenues from the Cal Shape Grant onetime funding are now fully recognized
<b>TOTAL REVENUES</b>					
	52,011,599.34	34,391,969.00	<b>-17,619,630.34</b>		
<b>EXPENDITURES:</b>					
Certificated Salaries	21,307,234.88	24,936,084.00	3,628,849.12		\$1M in Prop 28 Arts and Music in Schools Salaries  \$2.4M in Salaries charged to the Learning Recovery Block Grant.
Classified Salaries	7,993,666.00	8,081,846.00	88,180.00		
Employee Benefits	21,142,237.12	22,639,908.00	1,497,670.88		Statutory benefits increase proportionally with increase in salaries
Books and Supplies	6,340,127.13	4,529,130.00	-1,810,997.13		Decreases in Restricted Lottery and Arts & Music Instructional Materials Block Grant due to onetime expenditures in 2023/24
Services and Operating Costs	12,844,017.36	8,895,090.00	-3,948,927.36		Decreases due to expenditures relating to onetime funding sources that have been exhausted, including ESSER, and the CAL Shape Grant.
Capital Outlay	8,039,040.70	794,758.00	-7,244,282.70		Decreases due to projects funded from one-time sources, that have now been exhausted, primarily ESSER funds.

Other Outgo - Debt Service	1,308,862.00	1,205,393.00	-103,469.00	
Other Outgo - Transfers of Indirect Costs	878,241.00	678,000.00	-200,241.00	Decrease in Indirect Cost rates from 9.53% to 5.45%
<b><u>TOTAL EXPENDITURES</u></b>	79,853,426.19	71,760,209.00	<b><u>-8,093,217.19</u></b>	
<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	-27,841,826.85	-37,368,240.00	<b><u>-9,526,413.15</u></b>	
Inter Fund Transfers in	---	---	---	
Inter Fund Transfers out	---	---	---	
Contributions	23,149,341.74	24,133,862.00	984,520.26	Higher levels of Special Education and Routine Maintenance contributions
<b>Total Other Financing Sources / Uses</b>	23,149,341.74	24,133,862.00	984,520.26	
<b>Net Increase (Decrease) in Fund Balance</b>	-4,692,485.11	-13,234,378.00	<b>-8,541,892.89</b>	
<b>BEGINNING FUND BALANCE</b>	27,873,878.78	23,181,393.67	<b>-4,692,485.11</b>	
<b>ENDING FUND BALANCE</b>	23,181,393.67	9,947,015.67	<b>-13,234,378.00</b>	

## Fund End Balance and Reserves

Senate Bill (SB) 751 included trigger language for a reserves cap limiting District reserve to 10% for non-basic aid districts above 2,500 ADA. The cap is defined as any assigned and unassigned categories of fund balance in the General Fund (01) and the Special Reserve Fund for other than Capital Outlay (17), inclusive, in excess of 10% of total General Fund expenditures.

Any funds that are in the committed portion of the fund balance, meaning that the Board of Education acted to set aside the funds, are not subject to reserve cap limits.

### ***Components of Fund End Balance and Reserve Projections***

<b>General Fund</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Budget</b>	<b>2025-26 Projected</b>	<b>2026-27 Projected</b>
Beginning Fund Balance	\$ 79,530,430	\$ 81,782,338	\$ 68,467,754	\$ 60,743,333
<b>Ending Fund Balance</b>	<b>\$ 81,782,338</b>	<b>\$ 68,467,754</b>	<b>\$ 60,743,333</b>	<b>\$ 55,083,086</b>
<b>Components of Fund End Balance</b>				
Non-Spendable	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
Restricted Balance	\$ 23,181,394	\$ 9,947,016	\$ 4,238,878	\$ 3,398,501
Committed Balance	\$ 33,846,260	\$ 34,317,537	\$ 33,073,199	\$ 28,199,482
Assigned Balance *	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Reserve for Economic Uncertainty	\$ 7,390,000	\$ 7,220,000	\$ 6,990,000	\$ 7,010,000
Unassigned / Unappropriated	\$ 14,219,684	\$ 13,838,201	\$ 13,296,257	\$ 13,330,102
<b>Ending Fund Balance</b>	<b>\$ 81,782,338</b>	<b>\$ 68,467,754</b>	<b>\$ 60,743,333</b>	<b>\$ 55,083,086</b>

The primary reason for maintaining adequate reserve levels is to allow the District governance team the ability to be more strategic in reducing expenditures when faced with a financial crisis. Adequate reserves protect our students, employees, and the public.

#### \* Assigned Balance

- *The district has assigned \$3M from the Reserves for future purchases of school buses, which were planned for 2023/24 but could not be delivered in time.*
- *At this time, it seems unlikely that the district would be able to purchase additional CNG buses, and any future bus purchases may need to be Electric.*

## **Budget Approval and Adoption**

California Education Code requires each school district's board of education to submit an Adopted Budget each year to the County Superintendent along with self-certification about the ability to continue paying obligations in the current and two subsequent budgetary years.

In submitting the 2024/25 Adopted Budget Report, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The County Superintendent will then review and approve the district's budget for the current fiscal year 2024/25 and two subsequent fiscal years.

## **APPENDIX**

### **DESCRIPTION OF DISTRICT FUNDS**

In addition to the **General Fund (Fund 1)**, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

**CAFETERIA SPECIAL REVENUE FUND (Fund 13)** — The Cafeteria Special Revenue Fund Records Federal, State and Local income and expenditures associated with operation of the District's food service program.

**DEFERRED MAINTENANCE FUND (Fund 14)** — This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.

**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL PROJECTS (Fund 17)** — The Special Reserve Fund for other than capital projects was designated by the Board to serve as an emergency reserve for the General Fund.

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20)** – This fund may be used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

**BUILDING FUND (Fund 21)** — The Building Fund reflects proceeds from sale of real property and Certificates of Participation (COPs and Measure C Bonds) which can only be used to support the acquisition or construction of major capital facilities.

**CAPITAL FACILITIES FUND - Developer Fees (Fund 25)** — The Capital Facilities Fund records fees levied upon developers or other agencies as a condition of approving a development project. These funds are used to provide additional school facilities for the increased growth associated with increased development.

**COUNTY SCHOOL FACILITIES FUND (Fund 35)** — The apportionments authorized by the State Allocation Board for new facility construction and modernization projects.

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (Fund 40)** — The Special Reserve Fund for capital outlay projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues are proceeds from the sale of real property, rentals and leases of real property and excess amounts sufficient to pay all unpaid bond obligations. Authorized transfers must be expended for capital outlay purposes. Proceeds from the sale of surplus District property were deposited to this fund.

**CAPITAL PROJECT FUND FOR BLENDED COMPONENT (Fund 49)** - This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD) and similar entities that are considered blended component units of the District.

**BOND INTEREST AND REDEMPTION FUND (Fund 51)** — This fund is used for the repayment of bonds issued for the District.

**DEBT SERVICE FUND (Fund 52)** - This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP).

**SELF-INSURANCE FUND (Fund 67)** — The Self Insurance Fund is used to record the Other Post-Employment Benefits (OPEB) that are the contracted obligation of the District for the self-insured vision and dental plans.

## **BUDGET DEVELOPMENT CALENDAR**

The Budget Development Calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

<b>June</b>	Review and adopt 2024/25 Budget and Budget Development Calendar
<b>July</b>	File 2024/25 SACS budget documents with County Superintendent of Schools
	State certifies the 2024/25 advance principal apportionment
<b>August</b>	Recalculate 2024/25 revenue and expenditures to reflect any changes required by the Budget Act within 45 days after the budget bill is signed by the Governor; Provide for public review and approve any necessary changes
	County Office of Education review and approve the 2024/25 Adopted Budget
<b>September</b>	Adopt 2024/25 Gann Limit resolution and Certify 2023/24 Unaudited Actuals; File with County Superintendent of Schools
<b>September through December</b>	Monitor developments in Sacramento and communicate with all employee and community partners
	Identify and assess potential future actions requiring long lead time to analyze/implement, including alignment of budget with district goals and objectives
	Engage community partners in Local Control and Accountability Program (LCAP) process
<b>December</b>	Prepare and approve 2024/25 First Interim Report and provide budget analysis
<b>January</b>	Approve 2023/24 audit report
	Develop estimate of 2024/25 enrollment and ADA
	Review Governor's proposed 2024/25 State budget and impact on District
	Begin discussions with Department and Site budget administrators regarding 2025/26 budget development
<b>February</b>	Present 2025/26 preliminary budget assumptions and projections
	2025/26 Budget priorities defined
	Prepare 2025/26 preliminary staffing and master schedule projections
	Review 2025/26 budget projections
	Develop 2025/26 budget options

<b>March</b>	Prepare and approve 2024/25 Second Interim Report and provide budget analysis
	Revise 2025/26, 2026/27 and 2027/28 enrollment projections and staffing allocations
<b>March - May</b>	Revise 2025/26 income projections and expenditure budgets using latest projected State Budget COLA/data, as adjusted by the May Revise
	Estimate 2024/25 General Fund ending balance and complete the Estimated Actuals Report
	Prepare proposed 2025/26 budget
<b>June</b>	Present 2025/26 proposed budget and District Goals and Objectives to Board of Education
	Publish dates and locations for public inspection and public hearing
	Have proposed 2025/26 budget available for inspection
	Adopt 2025/26 Local Control and Accountability Program (LCAP)
	Conduct public hearing
	Adopt proposed 2025/26 budget and District objectives

## **SCHOOL FINANCE GLOSSARY**

<b>APPORTIONMENTS</b>	Federal or State funds distributed to school districts or other governmental units according to established formulas.
<b>APPROPRIATIONS</b>	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
<b>ADA - AVERAGE</b>	The number of students present on each school day throughout the year, divided by the total number of school days in the school year.
<b>DAILY ATTENDANCE</b>	ADA approximates 96% of the average enrollment statewide. A school district's LCFF revenue is based on its ADA.
<b>BUDGET ACT</b>	The legislative vehicle for the State's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.
<b>CAPITAL OUTLAY</b>	Amount paid for the acquisition of or addition to fixed assets including land or existing buildings, initial or additional equipment, major renovation or reconstruction, or new schools.
<b>CATEGORICAL AID</b>	Funds from the State or Federal government granted to qualifying school districts for children with special needs, such as educationally handicapped or for special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose.
<b>CERTIFICATED</b>	Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary
<b>EMPLOYEES</b>	teachers and most administrators.
<b>CLASSIFIED</b>	School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some
<b>EMPLOYEES</b>	management personnel.
<b>COST OF LIVING</b>	An increase in funding tied to economic factors.
<b>ALLOWANCE (COLA)</b>	
<b>DEFERRED</b>	Major repairs of buildings and equipment which have been postponed by the school district. Some matching State funds are available to districts which establish a deferred maintenance program.
<b>MAINTENANCE</b>	
<b>DEFICITS</b>	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

<b><i>EDUCATION REVENUE AUGMENTATION FUND (ERAF)</i></b>	Local tax revenue that has been moved from other areas to replace funds that were formerly apportioned by the State. The net effect is no change in funds.
<b>ENDING BALANCE</b>	The ending balance is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.
<b>ESL — ENGLISH AS A SECOND LANGUAGE</b>	This is a term used to refer to categorical and non-categorical aid used to support bilingual education.
<b>EVERY STUDENT SUCCEEDS ACT (ESSA)</b>	On December 10, 2015 this Federal law replaced No Child Left Behind. This law upholds the protections for disadvantaged and high-need students; requires that all students be taught to high academic standards; and ensures that information be provided to educators, families, students, and communities through annual statewide assessments.
<b>FTE — FULL TIME EQUIVALENT</b>	Term used to indicate an employee or combination of employees working an equivalent number of hours per day or per week to constitute a full-time position.
<b>INDIRECT SUPPORT</b>	Charges for routine services which are not performed for a specific program, but which benefit many programs. These costs are allocated per a State formula to the programs that benefit from them.
<b>MANDATED COSTS</b>	School district expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measures.
<b><i>MASTER PLAN FOR SPECIAL EDUCATION</i></b>	California categorical program for the education of all handicapped children originally enacted in 1980 and amended frequently since then.
<b><i>NO CHILD LEFT BEHIND (NCLB)</i></b>	Federal law enacted in 2002 that was the primary driver in school and student accountability nationwide. This legislation requires every state system of public education to implement a Statewide accountability program that measures the “adequate yearly progress” of students, programs, and schools over time through the collection and analysis of disaggregated data. On December 10, 2015 the Every Student Succeeds Act (ESEA) superseded NCLB.
<b><i>PROPOSITION (1978)</i></b> <b>13</b>	An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**PERS — PUBLIC  
EMPLOYEES'  
RETIREMENT SYSTEM**

State retirement program for non-certificated employees. State law requires that classified employees, school districts, and the State contribute to the Public Employees' Retirement System.

**RESERVES**

Funds required by law to be maintained in a school district budget from year to year to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

**SCHOOL SITE COUNCIL**

Parents, students, teachers, and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

**SELPA**

Special Education Local Plan Area. Several districts combine resources to serve the needs of the Special Education students more efficiently than can be accomplished individually.

**SECOND PRINCIPAL  
APPORTIONMENT**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

**SECURED ROLL TAXES**

Local taxes based upon the assessed value of stationary property, such as land and buildings.

**SHORTFALL**

An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SPECIAL EDUCATION**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided a free and appropriate education.

**STRS – STATE  
TEACHERS' RETIREMENT  
SYSTEM**

State retirement program for certificated employees. State law requires certificated employees, school districts, and the State to contribute to the State Teachers' Retirement System.

**TITLE I**

Title I is a Federal grant for integrating programs that teach to the highest level of achievement attainable. Distribution reflects a greater concentration of funds in lower income areas.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	183,284,437.00	0.00	183,284,437.00	180,915,248.00	0.00	180,915,248.00	-1.3%
2) Federal Revenue		8100-8299	661,000.00	18,176,751.24	18,837,751.24	661,000.00	7,970,307.00	8,631,307.00	-54.2%
3) Other State Revenue		8300-8599	4,936,118.00	21,200,992.10	26,137,110.10	4,402,716.00	15,919,721.00	20,322,437.00	-22.2%
4) Other Local Revenue		8600-8799	6,805,599.00	12,633,856.00	19,439,455.00	6,896,500.00	10,501,941.00	17,398,441.00	-10.5%
5) TOTAL, REVENUES			195,687,154.00	52,011,599.34	247,698,753.34	192,875,464.00	34,391,969.00	227,267,433.00	-8.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	67,660,303.00	21,307,234.88	88,967,537.88	67,771,078.00	24,936,084.00	92,707,162.00	4.2%
2) Classified Salaries		2000-2999	20,711,104.00	7,993,666.00	28,704,770.00	22,232,010.00	8,081,846.00	30,313,856.00	5.6%
3) Employee Benefits		3000-3999	38,781,212.50	21,142,237.12	59,923,449.62	41,874,207.00	22,639,908.00	64,514,115.00	7.7%
4) Books and Supplies		4000-4999	9,580,309.76	6,340,127.13	15,920,436.89	9,438,085.00	4,529,130.00	13,967,215.00	-12.3%
5) Services and Other Operating Expenditures		5000-5999	16,978,075.00	12,844,017.36	29,822,092.36	17,239,261.00	8,895,090.00	26,134,351.00	-12.4%
6) Capital Outlay		6000-6999	3,517,745.74	8,039,040.70	11,556,786.44	2,952,257.00	794,758.00	3,747,015.00	-67.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,769,582.00	1,308,862.00	6,078,444.00	4,869,582.00	1,205,393.00	6,074,975.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,004,913.00)	878,241.00	(126,672.00)	(804,672.00)	678,000.00	(126,672.00)	0.0%
9) TOTAL, EXPENDITURES			160,993,419.00	79,853,426.19	240,846,845.19	165,571,808.00	71,760,209.00	237,332,017.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,693,735.00	(27,841,826.85)	6,851,908.15	27,303,656.00	(37,368,240.00)	(10,064,584.00)	-246.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	650,000.00	0.00	650,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
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	(23,149,341.74)	23,149,341.74	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,749,341.74)	23,149,341.74	(4,600,000.00)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-29.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,944,393.26	(4,692,485.11)	2,251,908.15	(80,206.00)	(13,234,378.00)	(13,314,584.00)	-691.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,590,898.17	27,873,878.78	78,464,776.95	58,600,944.43	23,181,393.67	81,782,338.10	4.2%
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)			50,590,898.17	27,873,878.78	78,464,776.95	58,600,944.43	23,181,393.67	81,782,338.10	4.2%
d) Other Restatements		9795	1,065,653.00	0.00	1,065,653.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,656,551.17	27,873,878.78	79,530,429.95	58,600,944.43	23,181,393.67	81,782,338.10	2.8%
2) Ending Balance, June 30 (E + F1e)			58,600,944.43	23,181,393.67	81,782,338.10	58,520,738.43	9,947,015.67	68,467,754.10	-16.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,181,393.67	23,181,393.67	0.00	9,947,015.67	9,947,015.67	-57.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	33,846,260.43	0.00	33,846,260.43	34,317,537.43	0.00	34,317,537.43	1.4%
d) Assigned									
Other Assignments		9780	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,390,000.00	0.00	7,390,000.00	7,220,000.00	0.00	7,220,000.00	-2.3%
Unassigned/Unappropriated Amount		9790	14,219,684.00	0.00	14,219,684.00	13,838,201.00	0.00	13,838,201.00	-2.7%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	79,170,286.00	0.00	79,170,286.00	78,103,461.00	0.00	78,103,461.00	-1.3%
Education Protection Account State Aid - Current Year		8012	7,458,812.00	0.00	7,458,812.00	6,090,017.00	0.00	6,090,017.00	-18.4%
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	259,217.00	0.00	259,217.00	259,217.00	0.00	259,217.00	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	3,091,317.00	0.00	3,091,317.00	3,091,317.00	0.00	3,091,317.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	64,267,476.00	0.00	64,267,476.00	64,267,476.00	0.00	64,267,476.00	0.0%
Unsecured Roll Taxes		8042	2,141,970.00	0.00	2,141,970.00	2,141,970.00	0.00	2,141,970.00	0.0%
Prior Years' Taxes		8043	1,080,060.00	0.00	1,080,060.00	1,080,060.00	0.00	1,080,060.00	0.0%
Supplemental Taxes		8044	2,060,422.00	0.00	2,060,422.00	2,060,422.00	0.00	2,060,422.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,800,913.00	0.00	9,800,913.00	9,800,913.00	0.00	9,800,913.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,020,395.00	0.00	14,020,395.00	14,020,395.00	0.00	14,020,395.00	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			183,350,868.00	0.00	183,350,868.00	180,915,248.00	0.00	180,915,248.00	-1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(66,431.00)	0.00	(66,431.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,284,437.00	0.00	183,284,437.00	180,915,248.00	0.00	180,915,248.00	-1.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,419,845.00	2,419,845.00	0.00	2,419,845.00	2,419,845.00	0.0%
Special Education Discretionary Grants		8182	0.00	244,348.00	244,348.00	0.00	157,829.00	157,829.00	-35.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		2,064,280.63	2,064,280.63		2,012,166.00	2,012,166.00	-2.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		311,520.61	311,520.61		311,520.00	311,520.00	0.0%
Title III, Immigrant Student Program	4201	8290		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)	
Title III, English Learner Program	4203	8290		275,167.00	275,167.00		209,257.00	209,257.00	-24.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		611,307.00	611,307.00		525,013.00	525,013.00	-14.1%
Career and Technical Education	3500-3599	8290		319,797.00	319,797.00		319,797.00	319,797.00	0.0%
All Other Federal Revenue	All Other	8290	661,000.00	11,930,486.00	12,591,486.00	661,000.00	2,014,880.00	2,675,880.00	-78.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>661,000.00</b>	<b>18,176,751.24</b>	<b>18,837,751.24</b>	<b>661,000.00</b>	<b>7,970,307.00</b>	<b>8,631,307.00</b>	<b>-54.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	895,926.00	0.00	895,926.00	895,926.00	0.00	895,926.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,644,658.00	872,917.00	3,517,575.00	2,111,256.00	858,816.00	2,970,072.00	-15.6%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,978,195.00	1,978,195.00		1,373,334.00	1,373,334.00	-30.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,395,534.00	18,349,880.10	19,745,414.10	1,395,534.00	13,687,571.00	15,083,105.00	-23.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,936,118.00</b>	<b>21,200,992.10</b>	<b>26,137,110.10</b>	<b>4,402,716.00</b>	<b>15,919,721.00</b>	<b>20,322,437.00</b>	<b>-22.2%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	177,500.00	0.00	177,500.00	256,500.00	0.00	256,500.00	44.5%
Interest		8660	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	463,500.00	0.00	463,500.00	463,500.00	0.00	463,500.00	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	2,664,599.00	2,027,242.00	4,691,841.00	2,676,500.00	210,803.00	2,887,303.00	-38.5%
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		10,606,614.00	10,606,614.00		10,291,138.00	10,291,138.00	-3.0%
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			6,805,599.00	12,633,856.00	19,439,455.00	6,896,500.00	10,501,941.00	17,398,441.00	-10.5%
TOTAL, REVENUES			195,687,154.00	52,011,599.34	247,698,753.34	192,875,464.00	34,391,969.00	227,267,433.00	-8.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	52,345,026.00	15,770,009.73	68,115,035.73	52,079,712.00	19,063,025.00	71,142,737.00	4.4%
Certificated Pupil Support Salaries		1200	3,871,753.00	2,594,118.00	6,465,871.00	3,944,810.00	2,715,932.00	6,660,742.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,970,643.00	399,957.15	10,370,600.15	9,957,232.00	670,609.00	10,627,841.00	2.5%
Other Certificated Salaries		1900	1,472,881.00	2,543,150.00	4,016,031.00	1,789,324.00	2,486,518.00	4,275,842.00	6.5%
TOTAL, CERTIFICATED SALARIES			67,660,303.00	21,307,234.88	88,967,537.88	67,771,078.00	24,936,084.00	92,707,162.00	4.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,509,498.00	4,396,009.00	5,905,507.00	2,011,845.00	4,308,186.00	6,320,031.00	7.0%
Classified Support Salaries		2200	7,807,982.00	2,404,740.00	10,212,722.00	8,428,403.00	2,494,839.00	10,923,242.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	2,237,526.00	214,235.00	2,451,761.00	2,246,386.00	224,785.00	2,471,171.00	0.8%
Clerical, Technical and Office Salaries		2400	8,024,401.00	843,682.00	8,868,083.00	8,425,337.00	994,036.00	9,419,373.00	6.2%
Other Classified Salaries		2900	1,131,697.00	135,000.00	1,266,697.00	1,120,039.00	60,000.00	1,180,039.00	-6.8%
TOTAL, CLASSIFIED SALARIES			20,711,104.00	7,993,666.00	28,704,770.00	22,232,010.00	8,081,846.00	30,313,856.00	5.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	11,606,255.00	12,925,630.77	24,531,885.77	11,803,572.00	13,434,073.00	25,237,645.00	2.9%
PERS		3201-3202	5,043,452.00	2,035,212.00	7,078,664.00	5,782,404.00	2,207,669.00	7,990,073.00	12.9%
OASDI/Medicare/Alternative		3301-3302	2,699,221.50	874,636.13	3,573,857.63	3,004,795.00	903,293.00	3,908,088.00	9.4%
Health and Welfare Benefits		3401-3402	16,363,859.00	4,500,508.00	20,864,367.00	17,853,411.00	5,273,448.00	23,126,859.00	10.8%
Unemployment Insurance		3501-3502	61,614.00	17,965.21	79,579.21	60,990.00	14,788.00	75,778.00	-4.8%
Workers' Compensation		3601-3602	1,593,781.00	414,417.67	2,008,198.67	1,800,237.00	430,835.00	2,231,072.00	11.1%
OPEB, Allocated		3701-3702	1,413,030.00	373,867.34	1,786,897.34	1,568,798.00	375,802.00	1,944,600.00	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,781,212.50	21,142,237.12	59,923,449.62	41,874,207.00	22,639,908.00	64,514,115.00	7.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	66,425.00	1,867,866.35	1,934,291.35	106,705.00	808,200.00	914,905.00	-52.7%
Books and Other Reference Materials		4200	13.00	0.00	13.00	58.00	0.00	58.00	346.2%
Materials and Supplies		4300	7,812,085.54	3,452,280.53	11,264,366.07	7,926,196.00	3,325,773.00	11,251,969.00	-0.1%
Noncapitalized Equipment		4400	1,701,786.22	1,019,980.25	2,721,766.47	1,405,126.00	395,157.00	1,800,283.00	-33.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,580,309.76	6,340,127.13	15,920,436.89	9,438,085.00	4,529,130.00	13,967,215.00	-12.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	150,000.00	5,036,350.80	5,186,350.80	150,000.00	3,982,486.00	4,132,486.00	-20.3%
Travel and Conferences		5200	509,903.00	546,837.84	1,056,740.84	827,243.00	200,505.00	1,027,748.00	-2.7%
Dues and Memberships		5300	176,314.00	8,351.00	184,665.00	157,655.00	5,851.00	163,506.00	-11.5%
Insurance		5400 - 5450	2,013,250.00	0.00	2,013,250.00	1,614,000.00	0.00	1,614,000.00	-19.8%
Operations and Housekeeping Services		5500	4,660,500.00	0.00	4,660,500.00	4,845,590.00	0.00	4,845,590.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,219,330.00	3,319,488.00	4,538,818.00	1,273,341.00	1,177,033.00	2,450,374.00	-46.0%
Transfers of Direct Costs		5710	(48,079.00)	48,079.00	0.00	(52,551.00)	52,551.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(800.00)	0.00	(800.00)	(800.00)	0.00	(800.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,853,100.00	2,901,868.22	9,754,968.22	6,961,828.00	2,786,170.00	9,747,998.00	-0.1%
Communications		5900	1,444,557.00	983,042.50	2,427,599.50	1,462,955.00	690,494.00	2,153,449.00	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,978,075.00	12,844,017.36	29,822,092.36	17,239,261.00	8,895,090.00	26,134,351.00	-12.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,226,412.00	7,397,939.00	9,624,351.00	509,789.00	0.00	509,789.00	-94.7%
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	1,291,333.74	641,101.70	1,932,435.44	2,442,468.00	794,758.00	3,237,226.00	67.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,517,745.74</b>	<b>8,039,040.70</b>	<b>11,556,786.44</b>	<b>2,952,257.00</b>	<b>794,758.00</b>	<b>3,747,015.00</b>	<b>-67.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,400,000.00	1,308,862.00	2,708,862.00	1,500,000.00	1,205,393.00	2,705,393.00	-0.1%
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	3,369,582.00	0.00	3,369,582.00	3,369,582.00	0.00	3,369,582.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,769,582.00</b>	<b>1,308,862.00</b>	<b>6,078,444.00</b>	<b>4,869,582.00</b>	<b>1,205,393.00</b>	<b>6,074,975.00</b>	<b>-0.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(878,241.00)	878,241.00	0.00	(678,000.00)	678,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(126,672.00)	0.00	(126,672.00)	(126,672.00)	0.00	(126,672.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,004,913.00)</b>	<b>878,241.00</b>	<b>(126,672.00)</b>	<b>(804,672.00)</b>	<b>678,000.00</b>	<b>(126,672.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>160,993,419.00</b>	<b>79,853,426.19</b>	<b>240,846,845.19</b>	<b>165,571,808.00</b>	<b>71,760,209.00</b>	<b>237,332,017.00</b>	<b>-1.5%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	650,000.00	0.00	650,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>650,000.00</b>	<b>0.00</b>	<b>650,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,250,000.00</b>	<b>0.00</b>	<b>5,250,000.00</b>	<b>3,250,000.00</b>	<b>0.00</b>	<b>3,250,000.00</b>	<b>-38.1%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(23,149,341.74)	23,149,341.74	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,149,341.74)	23,149,341.74	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(27,749,341.74)	23,149,341.74	(4,600,000.00)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-29.3%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	183,284,437.00	0.00	183,284,437.00	180,915,248.00	0.00	180,915,248.00	-1.3%
2) Federal Revenue		8100-8299	661,000.00	18,176,751.24	18,837,751.24	661,000.00	7,970,307.00	8,631,307.00	-54.2%
3) Other State Revenue		8300-8599	4,936,118.00	21,200,992.10	26,137,110.10	4,402,716.00	15,919,721.00	20,322,437.00	-22.2%
4) Other Local Revenue		8600-8799	6,805,599.00	12,633,856.00	19,439,455.00	6,896,500.00	10,501,941.00	17,398,441.00	-10.5%
5) TOTAL, REVENUES			195,687,154.00	52,011,599.34	247,698,753.34	192,875,464.00	34,391,969.00	227,267,433.00	-8.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	79,036,427.27	48,727,182.35	127,763,609.62	80,514,631.00	51,984,508.00	132,499,139.00	3.7%
2) Instruction - Related Services		2000-2999	21,182,878.73	3,772,334.06	24,955,212.79	21,617,180.00	3,372,561.00	24,989,741.00	0.1%
3) Pupil Services		3000-3999	18,317,071.00	9,067,320.20	27,384,391.20	19,987,080.00	7,494,245.00	27,481,325.00	0.4%
4) Ancillary Services		4000-4999	1,992,694.00	165,000.00	2,157,694.00	1,974,133.00	0.00	1,974,133.00	-8.5%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	360,000.00	0.00	360,000.00	360,000.00	0.00	360,000.00	0.0%
7) General Administration		7000-7999	15,014,935.00	1,420,932.00	16,435,867.00	17,188,084.00	1,234,798.00	18,422,882.00	12.1%
8) Plant Services		8000-8999	20,319,831.00	15,391,795.58	35,711,626.58	19,061,118.00	6,468,704.00	25,529,822.00	-28.5%
9) Other Outgo		9000-9999	4,769,582.00	1,308,862.00	6,078,444.00	4,869,582.00	1,205,393.00	6,074,975.00	-0.1%
10) TOTAL, EXPENDITURES			160,993,419.00	79,853,426.19	240,846,845.19	165,571,808.00	71,760,209.00	237,332,017.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			34,693,735.00	(27,841,826.85)	6,851,908.15	27,303,656.00	(37,368,240.00)	(10,064,584.00)	-246.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	650,000.00	0.00	650,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,250,000.00	0.00	5,250,000.00	3,250,000.00	0.00	3,250,000.00	-38.1%
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	(23,149,341.74)	23,149,341.74	0.00	(24,133,862.00)	24,133,862.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,749,341.74)	23,149,341.74	(4,600,000.00)	(27,383,862.00)	24,133,862.00	(3,250,000.00)	-29.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,944,393.26	(4,692,485.11)	2,251,908.15	(80,206.00)	(13,234,378.00)	(13,314,584.00)	-691.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,590,898.17	27,873,878.78	78,464,776.95	58,600,944.43	23,181,393.67	81,782,338.10	4.2%
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)			50,590,898.17	27,873,878.78	78,464,776.95	58,600,944.43	23,181,393.67	81,782,338.10	4.2%
d) Other Restatements		9795	1,065,653.00	0.00	1,065,653.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,656,551.17	27,873,878.78	79,530,429.95	58,600,944.43	23,181,393.67	81,782,338.10	2.8%
2) Ending Balance, June 30 (E + F1e)			58,600,944.43	23,181,393.67	81,782,338.10	58,520,738.43	9,947,015.67	68,467,754.10	-16.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,181,393.67	23,181,393.67	0.00	9,947,015.67	9,947,015.67	-57.1%
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	33,846,260.43	0.00	33,846,260.43	34,317,537.43	0.00	34,317,537.43	1.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,390,000.00	0.00	7,390,000.00	7,220,000.00	0.00	7,220,000.00	-2.3%
Unassigned/Unappropriated Amount		9790	14,219,684.00	0.00	14,219,684.00	13,838,201.00	0.00	13,838,201.00	-2.7%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	1,434,357.00	0.00
6300	Lottery: Instructional Materials	94,931.00	100,000.00
6537	Special Ed: Learning Recovery Support	100.05	100.05
6546	Mental Health-Related Services	1,442,289.90	611,833.90
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,732,420.00	2,366,210.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,052,518.00	2,052,518.00
7311	Classified School Employee Professional Development Block Grant	39,092.00	20,000.00
7339	Dual Enrollment Opportunities	800,000.00	800,000.00
7399	LCFF Equity Multiplier	663,145.00	663,145.00
7412	A-G Access/Success Grant	1,668,923.00	1,396,897.00
7413	A-G Learning Loss Mitigation Grant	625,672.00	625,672.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	215,089.00	0.00
7435	Learning Recovery Emergency Block Grant	7,933,835.00	0.00
7810	Other Restricted State	343,382.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	250,000.00	425,000.00
9010	Other Restricted Local	885,639.72	885,639.72
Total, Restricted Balance		23,181,393.67	9,947,015.67

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900,000.00	4,900,000.00	0.0%
5) TOTAL, REVENUES			4,900,000.00	4,900,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,500,000.00	1,500,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,400,000.00	3,400,000.00	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			4,900,000.00	4,900,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,551,657.79	2,551,657.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,551,657.79	2,551,657.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,551,657.79	2,551,657.79	0.0%
2) Ending Balance, June 30 (E + F1e)			2,551,657.79	2,551,657.79	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	2,551,657.79	2,551,657.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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	4,899,500.00	4,899,500.00	0.0%
<b>TOTAL, REVENUES</b>			<b>4,900,000.00</b>	<b>4,900,000.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,500,000.00	1,500,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,400,000.00	3,400,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,400,000.00</b>	<b>3,400,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,900,000.00	4,900,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900,000.00	4,900,000.00	0.0%
5) TOTAL, REVENUES			4,900,000.00	4,900,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,900,000.00	4,900,000.00	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			4,900,000.00	4,900,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,551,657.79	2,551,657.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,551,657.79	2,551,657.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,551,657.79	2,551,657.79	0.0%
2) Ending Balance, June 30 (E + F1e)			2,551,657.79	2,551,657.79	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	2,551,657.79	2,551,657.79	0.0%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	2,551,657.79	2,551,657.79
Total, Restricted Balance		2,551,657.79	2,551,657.79

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,695,628.00	2,621,403.00	-2.8%
3) Other State Revenue		8300-8599	2,741,281.00	2,741,281.00	0.0%
4) Other Local Revenue		8600-8799	306,245.01	265,917.00	-13.2%
5) TOTAL, REVENUES			5,743,154.01	5,628,601.00	-2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,496,152.00	1,608,199.00	7.5%
3) Employee Benefits		3000-3999	727,094.00	800,816.00	10.1%
4) Books and Supplies		4000-4999	2,646,608.00	2,572,383.00	-2.8%
5) Services and Other Operating Expenditures		5000-5999	87,585.00	81,821.00	-6.6%
6) Capital Outlay		6000-6999	1,351,944.00	1,271,180.00	-6.0%
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	126,672.00	126,672.00	0.0%
9) TOTAL, EXPENDITURES			6,436,055.00	6,461,071.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(692,900.99)	(832,470.00)	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(692,900.99)	(832,470.00)	20.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,174,155.37	4,481,254.38	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,174,155.37	4,481,254.38	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,174,155.37	4,481,254.38	-13.4%
2) Ending Balance, June 30 (E + F1e)			4,481,254.38	3,648,784.38	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,254.38	3,648,784.38	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,685,628.00	2,611,403.00	-2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	10,000.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			2,695,628.00	2,621,403.00	-2.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,741,281.00	2,741,281.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,741,281.00	2,741,281.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	162,000.00	162,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,612.00	62,612.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,328.01	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,305.00	41,305.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,245.01	265,917.00	-13.2%
TOTAL, REVENUES			5,743,154.01	5,628,601.00	-2.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,269,266.00	1,369,337.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	168,311.00	171,864.00	2.1%
Clerical, Technical and Office Salaries		2400	58,575.00	66,998.00	14.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,496,152.00	1,608,199.00	7.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	291,290.00	296,318.00	1.7%
OASDI/Medicare/Alternative		3301-3302	114,154.00	143,617.00	25.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	273,602.00	267,129.00	-2.4%
Unemployment Insurance		3501-3502	748.00	808.00	8.0%
Workers' Compensation		3601-3602	25,160.00	48,246.00	91.8%
OPEB, Allocated		3701-3702	22,140.00	44,698.00	101.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>727,094.00</b>	<b>800,816.00</b>	<b>10.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	241,242.00	241,242.00	0.0%
Noncapitalized Equipment		4400	17,801.00	17,801.00	0.0%
Food		4700	2,387,565.00	2,313,340.00	-3.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,646,608.00</b>	<b>2,572,383.00</b>	<b>-2.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.00	1,700.00	0.0%
Dues and Memberships		5300	400.00	400.00	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	35,046.00	35,046.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	800.00	800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,639.00	43,875.00	-11.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>87,585.00</b>	<b>81,821.00</b>	<b>-6.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,191,264.00	1,110,500.00	-6.8%
Equipment		6400	160,680.00	160,680.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,351,944.00</b>	<b>1,271,180.00</b>	<b>-6.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	126,672.00	126,672.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>126,672.00</b>	<b>126,672.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,436,055.00</b>	<b>6,461,071.00</b>	<b>0.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,695,628.00	2,621,403.00	-2.8%
3) Other State Revenue		8300-8599	2,741,281.00	2,741,281.00	0.0%
4) Other Local Revenue		8600-8799	306,245.01	265,917.00	-13.2%
5) TOTAL, REVENUES			5,743,154.01	5,628,601.00	-2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,112,355.00	5,223,899.00	2.2%
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		126,672.00	126,672.00	0.0%
8) Plant Services	8000-8999		1,197,028.00	1,110,500.00	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,436,055.00	6,461,071.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(692,900.99)	(832,470.00)	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(692,900.99)	(832,470.00)	20.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,174,155.37	4,481,254.38	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,174,155.37	4,481,254.38	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,174,155.37	4,481,254.38	-13.4%
2) Ending Balance, June 30 (E + F1e)			4,481,254.38	3,648,784.38	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,254.38	3,648,784.38	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,957,437.53	2,458,037.53
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	673,089.85	485,019.85
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	57,862.00	57,862.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	108,019.00	108,019.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	684,846.00	539,846.00
Total, Restricted Balance		4,481,254.38	3,648,784.38

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	50,000.00	-33.3%
5) TOTAL, REVENUES			75,000.00	50,000.00	-33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,000.00	19,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,581,000.00	3,126,631.00	21.1%
6) Capital Outlay		6000-6999	510,000.00	817,224.00	60.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,110,000.00	3,962,855.00	27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,035,000.00)	(3,912,855.00)	28.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	2,600,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	2,600,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(435,000.00)	(1,312,855.00)	201.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211,715.80	2,776,715.80	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211,715.80	2,776,715.80	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211,715.80	2,776,715.80	-13.5%
2) Ending Balance, June 30 (E + F1e)			2,776,715.80	1,463,860.80	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2,776,715.80	1,463,860.80	-47.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	50,000.00	-33.3%
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			75,000.00	50,000.00	-33.3%
TOTAL, REVENUES			75,000.00	50,000.00	-33.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	10,000.00	10,000.00	0.0%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,000.00	19,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,250,000.00	2,795,631.00	24.3%
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	331,000.00	331,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,581,000.00	3,126,631.00	21.1%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	807,224.00	61.4%
Equipment		6400	10,000.00	10,000.00	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			510,000.00	817,224.00	60.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,110,000.00	3,962,855.00	27.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,600,000.00	2,600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,000.00	2,600,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,600,000.00	2,600,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	50,000.00	-33.3%
5) TOTAL, REVENUES			75,000.00	50,000.00	-33.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,110,000.00	3,962,855.00	27.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,110,000.00	3,962,855.00	27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,035,000.00)	(3,912,855.00)	28.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	2,600,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	2,600,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(435,000.00)	(1,312,855.00)	201.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211,715.80	2,776,715.80	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211,715.80	2,776,715.80	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211,715.80	2,776,715.80	-13.5%
2) Ending Balance, June 30 (E + F1e)			2,776,715.80	1,463,860.80	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,776,715.80	1,463,860.80	-47.3%
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
<b>A. REVENUES</b>					
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	59,302.67	0.00	-100.0%
5) TOTAL, REVENUES			59,302.67	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			59,302.67	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,000.00	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			(650,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(590,697.33)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,697.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,697.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,697.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,302.67	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			59,302.67	0.00	-100.0%
TOTAL, REVENUES			59,302.67	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	650,000.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(650,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,302.67	0.00	-100.0%
5) TOTAL, REVENUES			59,302.67	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			59,302.67	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,000.00	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			(650,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(590,697.33)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,697.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,697.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,697.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
<b>A. REVENUES</b>					
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	400,000.00	300,000.00	-25.0%
5) TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			400,000.00	300,000.00	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400,000.00	300,000.00	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,695,081.26	9,095,081.26	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,695,081.26	9,095,081.26	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,695,081.26	9,095,081.26	4.6%
2) Ending Balance, June 30 (E + F1e)			9,095,081.26	9,395,081.26	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,095,081.26	9,395,081.26	3.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	400,000.00	300,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	300,000.00	-25.0%
TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	300,000.00	-25.0%
5) TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			400,000.00	300,000.00	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400,000.00	300,000.00	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,695,081.26	9,095,081.26	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,695,081.26	9,095,081.26	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,695,081.26	9,095,081.26	4.6%
2) Ending Balance, June 30 (E + F1e)			9,095,081.26	9,395,081.26	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,095,081.26	9,395,081.26	3.3%
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
<b>A. REVENUES</b>					
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	3,540,000.00	2,850,000.00	-19.5%
5) TOTAL, REVENUES			3,540,000.00	2,850,000.00	-19.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	654,940.00	538,233.00	-17.8%
3) Employee Benefits		3000-3999	279,508.00	279,508.00	0.0%
4) Books and Supplies		4000-4999	(.01)	1,168,554.00	-11,685,540,100.0%
5) Services and Other Operating Expenditures		5000-5999	250,574.01	239,867.00	-4.3%
6) Capital Outlay		6000-6999	13,871,624.00	6,994,241.00	-49.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,511,148.72	1,511,149.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,567,794.72	10,731,552.00	-35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,027,794.72)	(7,881,552.00)	-39.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,027,794.72)	(7,881,552.00)	-39.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,470,733.78	16,442,939.06	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,470,733.78	16,442,939.06	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,470,733.78	16,442,939.06	-44.2%
2) Ending Balance, June 30 (E + F1e)			16,442,939.06	8,561,387.06	-47.9%
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	16,442,939.06	8,561,387.06	-47.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,040,000.00	350,000.00	-66.3%
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			3,540,000.00	2,850,000.00	-19.5%
TOTAL, REVENUES			3,540,000.00	2,850,000.00	-19.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	583,964.00	467,034.00	-20.0%
Clerical, Technical and Office Salaries		2400	70,976.00	71,199.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>654,940.00</b>	<b>538,233.00</b>	<b>-17.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	145,592.00	145,592.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,934.00	34,934.00	0.0%
Health and Welfare Benefits		3401-3402	81,804.00	81,804.00	0.0%
Unemployment Insurance		3501-3502	269.00	269.00	0.0%
Workers' Compensation		3601-3602	9,032.00	9,032.00	0.0%
OPEB, Allocated		3701-3702	7,877.00	7,877.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>279,508.00</b>	<b>279,508.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(.01)	1,168,554.00	-11,685,540,100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>(.01)</b>	<b>1,168,554.00</b>	<b>-11,685,540,100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,500.00	12,500.00	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	238,074.01	227,367.00	-4.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>250,574.01</b>	<b>239,867.00</b>	<b>-4.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,871,624.00	6,994,241.00	-49.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,871,624.00</b>	<b>6,994,241.00</b>	<b>-49.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,511,148.72	1,511,149.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,511,148.72</b>	<b>1,511,149.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,567,794.72</b>	<b>10,731,552.00</b>	<b>-35.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,540,000.00	2,850,000.00	-19.5%
5) TOTAL, REVENUES			3,540,000.00	2,850,000.00	-19.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,056,646.00	9,220,403.00	-38.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,511,148.72	1,511,149.00	0.0%
10) TOTAL, EXPENDITURES			16,567,794.72	10,731,552.00	-35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(13,027,794.72)	(7,881,552.00)	-39.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,027,794.72)	(7,881,552.00)	-39.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,470,733.78	16,442,939.06	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,470,733.78	16,442,939.06	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,470,733.78	16,442,939.06	-44.2%
2) Ending Balance, June 30 (E + F1e)			16,442,939.06	8,561,387.06	-47.9%
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	16,442,939.06	8,561,387.06	-47.9%
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
9010	Other Restricted Local	16,442,939.06	8,561,387.06
Total, Restricted Balance		16,442,939.06	8,561,387.06

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,100,000.35	2,000,000.00	-4.8%
5) TOTAL, REVENUES			2,100,000.35	2,000,000.00	-4.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,762.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	311,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,786,158.00	1,500,000.00	-68.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,000,000.00	1,000,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,168,420.00	2,500,000.00	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,068,419.65)	(500,000.00)	-87.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,068,419.65)	(500,000.00)	-87.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,419.65	500,000.00	-89.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,419.65	500,000.00	-89.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,419.65	500,000.00	-89.1%
2) Ending Balance, June 30 (E + F1e)			500,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	500,000.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	150,000.35	50,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,950,000.00	1,950,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,100,000.35	2,000,000.00	-4.8%
TOTAL, REVENUES			2,100,000.35	2,000,000.00	-4.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,762.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,762.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	311,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,786,158.00	1,500,000.00	-68.7%
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			4,786,158.00	1,500,000.00	-68.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	1,000,000.00	1,000,000.00	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)			1,000,000.00	1,000,000.00	0.0%
TOTAL, EXPENDITURES			6,168,420.00	2,500,000.00	-59.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,000.35	2,000,000.00	-4.8%
5) TOTAL, REVENUES			2,100,000.35	2,000,000.00	-4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		310,000.00	0.00	-100.0%
8) Plant Services	8000-8999		4,858,420.00	1,500,000.00	-69.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,000,000.00	1,000,000.00	0.0%
10) TOTAL, EXPENDITURES			6,168,420.00	2,500,000.00	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,068,419.65)	(500,000.00)	-87.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,068,419.65)	(500,000.00)	-87.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,419.65	500,000.00	-89.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,419.65	500,000.00	-89.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,419.65	500,000.00	-89.1%
2) Ending Balance, June 30 (E + F1e)			500,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	500,000.00	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	500,000.00	0.00
Total, Restricted Balance			500,000.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,405.32	4,000.00	-46.0%
5) TOTAL, REVENUES			7,405.32	4,000.00	-46.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,000.00	29,190.00	-5.8%
6) Capital Outlay		6000-6999	50,000.00	40,000.00	-20.0%
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			81,000.00	69,190.00	-14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(73,594.68)	(65,190.00)	-11.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(73,594.68)	(65,190.00)	-11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,784.77	65,190.09	-53.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,784.77	65,190.09	-53.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,784.77	65,190.09	-53.0%
2) Ending Balance, June 30 (E + F1e)			65,190.09	.09	-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	65,190.09	.09	-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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	4,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,405.32	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,405.32	4,000.00	-46.0%
TOTAL, REVENUES			7,405.32	4,000.00	-46.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	28,190.00	-6.0%
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	1,000.00	1,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	29,190.00	-5.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	40,000.00	-20.0%
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			50,000.00	40,000.00	-20.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,000.00	69,190.00	-14.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,405.32	4,000.00	-46.0%
5) TOTAL, REVENUES			7,405.32	4,000.00	-46.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		81,000.00	69,190.00	-14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,000.00	69,190.00	-14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(73,594.68)	(65,190.00)	-11.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(73,594.68)	(65,190.00)	-11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,784.77	65,190.09	-53.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,784.77	65,190.09	-53.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,784.77	65,190.09	-53.0%
2) Ending Balance, June 30 (E + F1e)			65,190.09	.09	-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	65,190.09	.09	-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	2024-25
			Estimated Actuals	Budget
	7710	State School Facilities Projects	65,190.09	.09
Total, Restricted Balance			65,190.09	.09

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	200,000.00	150,000.00	-25.0%
5) TOTAL, REVENUES			200,000.00	150,000.00	-25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	0.0%
6) Capital Outlay		6000-6999	103,000.00	100,000.00	-2.9%
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			104,500.00	101,500.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			95,500.00	48,500.00	-49.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,650,000.00	650,000.00	-75.5%
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			2,650,000.00	650,000.00	-75.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,745,500.00	698,500.00	-74.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,887.51	7,457,387.51	58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,887.51	7,457,387.51	58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,887.51	7,457,387.51	58.3%
2) Ending Balance, June 30 (E + F1e)			7,457,387.51	8,155,887.51	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,457,387.51	8,155,887.51	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	150,000.00	-25.0%
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			200,000.00	150,000.00	-25.0%
TOTAL, REVENUES			200,000.00	150,000.00	-25.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.0%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	103,000.00	100,000.00	-2.9%	
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			103,000.00	100,000.00	-2.9%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				104,500.00	101,500.00	-2.9%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	2,650,000.00	650,000.00	-75.5%
(a) TOTAL, INTERFUND TRANSFERS IN				2,650,000.00	650,000.00	-75.5%
<b>INTERFUND TRANSFERS OUT</b>						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,650,000.00	650,000.00	-75.5%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	150,000.00	-25.0%
5) TOTAL, REVENUES			200,000.00	150,000.00	-25.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		104,500.00	101,500.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			104,500.00	101,500.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			95,500.00	48,500.00	-49.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,650,000.00	650,000.00	-75.5%
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			2,650,000.00	650,000.00	-75.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,745,500.00	698,500.00	-74.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,711,887.51	7,457,387.51	58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,711,887.51	7,457,387.51	58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,711,887.51	7,457,387.51	58.3%
2) Ending Balance, June 30 (E + F1e)			7,457,387.51	8,155,887.51	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,457,387.51	8,155,887.51	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
<b>A. REVENUES</b>					
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	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,525.00	16,525.00	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			16,525.00	16,525.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,925.00)	(15,925.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,075.00	4,075.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802.72	17,877.72	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802.72	17,877.72	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802.72	17,877.72	29.5%
2) Ending Balance, June 30 (E + F1e)			17,877.72	21,952.72	22.8%
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	17,877.72	21,952.72	22.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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	100.00	100.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	0.0%
TOTAL, REVENUES			600.00	600.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,525.00	16,525.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,525.00	16,525.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		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	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,525.00	16,525.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,525.00	16,525.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,525.00	16,525.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(15,925.00)	(15,925.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,075.00	4,075.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802.72	17,877.72	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802.72	17,877.72	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802.72	17,877.72	29.5%
2) Ending Balance, June 30 (E + F1e)			17,877.72	21,952.72	22.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,877.72	21,952.72	22.8%
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
<b>A. REVENUES</b>					
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	11,634,420.00	13,628,272.00	17.1%
5) TOTAL, REVENUES			11,634,420.00	13,628,272.00	17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,766,646.00	12,962,106.00	10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,766,646.00	12,962,106.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(132,226.00)	666,166.00	-603.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(132,226.00)	666,166.00	-603.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,109,142.00	8,976,916.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,109,142.00	8,976,916.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,109,142.00	8,976,916.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			8,976,916.00	9,643,082.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,976,916.00	9,643,082.00	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,382,117.00	13,375,969.00	17.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	234,090.00	234,090.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	18,213.00	18,213.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,634,420.00	13,628,272.00	17.1%
TOTAL, REVENUES			11,634,420.00	13,628,272.00	17.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,920,000.00	5,780,000.00	17.5%
Bond Interest and Other Service Charges		7434	6,846,646.00	7,182,106.00	4.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,766,646.00	12,962,106.00	10.2%
TOTAL, EXPENDITURES			11,766,646.00	12,962,106.00	10.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,634,420.00	13,628,272.00	17.1%
5) TOTAL, REVENUES			11,634,420.00	13,628,272.00	17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,766,646.00	12,962,106.00	10.2%
10) TOTAL, EXPENDITURES			11,766,646.00	12,962,106.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(132,226.00)	666,166.00	-603.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(132,226.00)	666,166.00	-603.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,109,142.00	8,976,916.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,109,142.00	8,976,916.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,109,142.00	8,976,916.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			8,976,916.00	9,643,082.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,976,916.00	9,643,082.00	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	8,976,916.00	9,643,082.00
Total, Restricted Balance			8,976,916.00	9,643,082.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	240,000.35	168,500.00	-29.8%
5) TOTAL, REVENUES			240,000.35	168,500.00	-29.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	190,000.00	190,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			190,000.00	190,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,000.35	(21,500.00)	-143.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.35	(41,500.00)	-238.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,797.30	507,797.65	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,797.30	507,797.65	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,797.30	507,797.65	6.3%
2) Ending Balance, June 30 (E + F1e)			507,797.65	466,297.65	-8.2%
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					
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	507,797.65	466,297.65	-8.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	225,000.00	165,000.00	-26.7%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,000.35	3,500.00	-76.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240,000.35	168,500.00	-29.8%
TOTAL, REVENUES			240,000.35	168,500.00	-29.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	125,000.00	125,000.00	0.0%
Other Debt Service - Principal		7439	65,000.00	65,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,000.00	190,000.00	0.0%
TOTAL, EXPENDITURES			190,000.00	190,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,000.00)	(20,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,000.35	168,500.00	-29.8%
5) TOTAL, REVENUES			240,000.35	168,500.00	-29.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	190,000.00	190,000.00	0.0%
10) TOTAL, EXPENDITURES			190,000.00	190,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			50,000.35	(21,500.00)	-143.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.35	(41,500.00)	-238.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,797.30	507,797.65	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,797.30	507,797.65	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,797.30	507,797.65	6.3%
2) Ending Balance, June 30 (E + F1e)			507,797.65	466,297.65	-8.2%
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					
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	507,797.65	466,297.65	-8.2%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,473,918.00	26,224,045.00	2.9%
5) TOTAL, REVENUES			25,473,918.00	26,224,045.00	2.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,500.00	77,500.00	0.0%
4) Books and Supplies		4000-4999	21,000.00	21,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,414,240.00	26,086,545.00	2.6%
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			25,512,740.00	26,185,045.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,822.00)	39,000.00	-200.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(38,822.00)	39,000.00	-200.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,464,079.49	6,425,257.49	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,464,079.49	6,425,257.49	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,464,079.49	6,425,257.49	-0.6%
2) Ending Net Position, June 30 (E + F1e)			6,425,257.49	6,464,257.49	0.6%
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	6,425,257.49	6,464,257.49	0.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	25,223,918.00	25,974,045.00	3.0%
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			25,473,918.00	26,224,045.00	2.9%
TOTAL, REVENUES			25,473,918.00	26,224,045.00	2.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	77,500.00	77,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,500.00	77,500.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,000.00	21,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,000.00	21,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	25,414,240.00	26,086,545.00	2.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,414,240.00	26,086,545.00	2.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,512,740.00	26,185,045.00	2.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,473,918.00	26,224,045.00	2.9%
5) TOTAL, REVENUES			25,473,918.00	26,224,045.00	2.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		25,512,740.00	26,185,045.00	2.6%
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			25,512,740.00	26,185,045.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(38,822.00)	39,000.00	-200.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(38,822.00)	39,000.00	-200.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,464,079.49	6,425,257.49	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,464,079.49	6,425,257.49	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,464,079.49	6,425,257.49	-0.6%
2) Ending Net Position, June 30 (E + F1e)			6,425,257.49	6,464,257.49	0.6%
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	6,425,257.49	6,464,257.49	0.6%

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,123.85	12,099.87	12,705.95	11,928.15	11,904.17	12,411.60
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	12,123.85	12,099.87	12,705.95	11,928.15	11,904.17	12,411.60
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	88.30	88.30	112.28	88.30	88.30	112.28
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	88.30	88.30	112.28	88.30	88.30	112.28
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,212.15	12,188.17	12,818.23	12,016.45	11,992.47	12,523.88
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			88,811,253.66	86,195,046.61	73,765,509.03	69,577,287.73	57,410,263.49	59,207,160.36	89,885,613.43	86,547,082.76
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,538,270.76	3,538,270.76	10,098,689.62	6,368,887.18	6,368,887.18	10,098,689.62	7,546,592.23	7,610,044.51
Property Taxes	8020-8079		2,165,820.93	189,369.53	872,855.47	159,107.36	12,753,731.41	23,157,566.76	12,362,083.13	338,739.21
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	248,720.61	738,662.54	131,087.33	196,729.25	377,096.67	157,573.45
Other State Revenue	8300-8599		95,914.45	145,295.66	203,554.84	1,295,022.93	1,220,940.64	217,698.80	3,707,829.00	65,520.22
Other Local Revenue	8600-8799		981,495.58	567,406.55	836,550.11	1,731,780.71	625,741.51	3,585,953.62	2,391,709.91	484,400.27
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,781,501.72	4,440,342.50	12,260,370.65	10,293,460.72	21,100,388.07	37,256,638.05	26,385,310.94	8,656,277.66
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,175,591.95	8,364,311.19	8,663,366.38	8,748,602.69	8,857,735.22	102,770.47	17,093,708.02	9,379,452.18
Classified Salaries	2000-2999		(11,069.49)	1,795,244.73	2,277,762.60	2,571,864.72	2,636,568.41	2,486,086.49	2,518,966.95	2,683,978.70
Employee Benefits	3000-3999		(36,761.01)	4,139,878.38	3,947,375.11	3,867,388.92	4,678,206.83	2,767,189.10	7,073,518.92	3,012,883.48
Books and Supplies	4000-4999		171,500.43	1,016,167.28	603,136.58	814,426.53	692,029.03	594,616.54	889,795.64	592,387.01
Services	5000-5999		2,481,217.47	857,658.56	1,380,430.68	1,813,616.48	1,619,478.00	1,337,408.80	1,430,493.14	2,313,295.88
Capital Outlay	6000-6999		0.00	73,002.82	85,581.93	134,786.86	95,567.65	156,495.61	184,800.93	602,605.31
Other Outgo	7000-7499		79,710.46	79,710.46	582,681.83	289,390.10	269,319.73	529,684.03	834,686.77	517,983.64
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			3,860,189.81	16,325,973.42	17,540,335.11	18,240,076.30	18,848,904.87	7,974,251.04	30,025,970.37	19,102,586.20
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(918,498.63)	0.00	0.00	0.00	0.00	1,147.50	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,695,508.19	300,495.19	1,004,537.17	(61,035.76)	405.92	1,461,033.48	297,131.62	242,649.62
Due From Other Funds	9310	0.00	0.00	0.00	0.00	951,912.25	0.00	0.00	0.00	0.00
Stores	9320	0.00	4,870.01	13,767.85	(10,749.57)	(38,645.25)	(29,868.30)	13,668.23	(782.00)	(4,741.33)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(61,804.59)	(74,637.29)	(10,742.90)	(2,842.14)	(5,960.35)	(444.88)	(4,447.75)	4,544.57
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	720,074.98	239,625.75	983,044.70	849,389.10	(35,422.73)	1,475,404.33	291,901.87	242,452.86
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	6,257,593.94	783,532.41	(108,698.46)	261,068.68	419,163.60	79,338.27	(10,226.89)	(80,601.18)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	4,808,729.08	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	6,257,593.94	783,532.41	(108,698.46)	5,069,797.76	419,163.60	79,338.27	(10,226.89)	(80,601.18)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(5,537,518.96)	(543,906.66)	1,091,743.16	(4,220,408.66)	(454,586.33)	1,396,066.06	302,128.76	323,054.04
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(2,616,207.05)	(12,429,537.58)	(4,188,221.30)	(12,167,024.24)	1,796,896.87	30,678,453.07	(3,338,530.67)	(10,123,254.50)
<b>F. ENDING CASH (A + E)</b>			86,195,046.61	73,765,509.03	69,577,287.73	57,410,263.49	59,207,160.36	89,885,613.43	86,547,082.76	76,423,828.26
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		76,423,828.26	69,229,340.31	84,025,079.64	82,405,726.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,456,932.79	7,610,044.51	7,610,044.51	7,348,124.33	0.00	0.00	84,193,478.00	84,193,478.00
Property Taxes	8020-8079	4,718,053.96	21,695,027.69	9,346,581.70	8,962,832.85	0.00	0.00	96,721,770.00	96,721,770.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	3,469.67	160,141.91	281,774.77	6,336,050.80	0.00	0.00	8,631,307.00	8,631,307.00
Other State Revenue	8300-8599	1,029,418.93	6,535,718.29	1,920,071.07	3,885,452.17	0.00	0.00	20,322,437.00	20,322,437.00
Other Local Revenue	8600-8799	1,185,550.49	718,510.10	4,289,342.15	0.00	0.00	0.00	17,398,441.00	17,398,441.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,393,425.84	36,719,442.50	23,447,814.20	26,532,460.15	0.00	0.00	227,267,433.00	227,267,433.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,331,339.63	9,383,798.76	9,505,349.34	2,101,136.17	0.00	0.00	92,707,162.00	92,707,162.00
Classified Salaries	2000-2999	2,768,042.58	2,713,991.85	2,701,959.79	5,170,458.67	0.00	0.00	30,313,856.00	30,313,856.00
Employee Benefits	3000-3999	5,695,680.17	5,829,761.51	5,562,288.97	17,976,704.62	0.00	0.00	64,514,115.00	64,514,115.00
Books and Supplies	4000-4999	571,987.58	686,633.18	2,976,242.78	4,358,292.42	0.00	0.00	13,967,215.00	13,967,215.00
Services	5000-5999	1,710,331.25	2,301,024.85	3,395,297.08	5,494,098.81	0.00	0.00	26,134,351.00	26,134,351.00
Capital Outlay	6000-6999	250,441.76	546,328.10	207,416.62	1,409,987.41	0.00	0.00	3,747,015.00	3,747,015.00
Other Outgo	7000-7499	470,232.31	626,770.58	569,449.11	1,098,683.98	0.00	0.00	5,948,303.00	5,948,303.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,250,000.00	0.00	0.00	3,250,000.00	3,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,798,055.28	22,088,308.83	24,918,003.69	40,859,362.08	0.00	0.00	240,582,017.00	240,582,017.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(117,585.07)	0.00	0.00	(1,034,936.20)	
Accounts Receivable	9200-9299	86,856.77	54,201.72	57,011.15	(6,556,382.57)	0.00	0.00	(1,417,587.50)	
Due From Other Funds	9310	0.00	0.00	0.00	(932,014.58)	0.00	0.00	19,897.67	
Stores	9320	22,506.70	(36,580.95)	(7,561.68)	37,061.59	0.00	0.00	(37,054.70)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	(4,413.92)	(322.48)	(1,033.51)	411,188.88	0.00	0.00	249,083.64	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		104,949.55	17,298.29	48,415.96	(7,157,731.75)	0.00	0.00	(2,220,597.09)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(105,191.94)	(147,307.37)	197,580.08	(10,954,435.39)	0.00	0.00	(3,408,184.25)	
Due To Other Funds	9610	0.00	0.00	0.00	(1,916,787.70)	0.00	0.00	2,891,941.38	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	(3,944,255.02)	0.00	0.00	(3,944,255.02)	
SUBTOTAL		(105,191.94)	(147,307.37)	197,580.08	(16,815,478.11)	0.00	0.00	(4,460,497.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		210,141.49	164,605.66	(149,164.12)	9,657,746.36	0.00	0.00	2,239,900.80	
E. NET INCREASE/DECREASE (B - C + D)		(7,194,487.95)	14,795,739.33	(1,619,353.61)	(4,669,155.57)	0.00	0.00	(11,074,683.20)	(13,314,584.00)
F. ENDING CASH (A + E)		69,229,340.31	84,025,079.64	82,405,726.03	77,736,570.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								77,736,570.46	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			77,736,570.46	75,149,181.90	63,181,081.48	59,426,779.00	47,609,138.94	49,882,070.80	80,503,163.34	78,081,876.13
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,539,173.85	3,539,173.85	10,101,267.15	6,370,512.73	6,370,512.73	10,101,267.15	7,548,518.37	7,611,986.84
Property Taxes	8020-8079		2,165,820.93	189,369.53	872,855.47	159,107.36	12,753,731.41	23,157,566.76	12,362,083.13	338,739.21
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	190,659.62	566,230.21	100,486.49	150,805.05	289,067.76	120,789.73
Other State Revenue	8300-8599		96,785.25	146,614.79	205,402.90	1,306,780.31	1,232,025.44	219,675.27	3,741,492.00	66,115.07
Other Local Revenue	8600-8799		961,250.95	555,703.05	819,295.17	1,696,060.47	612,834.77	3,511,988.65	2,342,377.77	474,408.88
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,763,030.98	4,430,861.22	12,189,480.31	10,098,691.08	21,069,590.84	37,141,302.88	26,283,539.03	8,612,039.73
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,103,070.13	7,848,320.02	8,128,926.61	8,208,904.73	8,311,304.91	96,430.60	16,039,203.70	8,800,837.36
Classified Salaries	2000-2999		(10,955.48)	1,776,755.21	2,254,303.55	2,545,376.66	2,609,413.96	2,460,481.88	2,493,023.69	2,656,335.97
Employee Benefits	3000-3999		(37,656.09)	4,240,678.89	4,043,488.42	3,961,554.68	4,792,114.92	2,834,566.46	7,245,749.67	3,086,243.17
Books and Supplies	4000-4999		172,422.20	1,021,628.91	606,378.27	818,803.85	695,748.50	597,812.44	894,578.05	595,570.93
Services	5000-5999		2,506,309.36	866,331.84	1,394,390.61	1,831,957.11	1,635,855.35	1,350,933.66	1,444,959.34	2,336,689.63
Capital Outlay	6000-6999		0.00	21,629.65	25,356.66	39,935.35	28,315.28	46,367.33	54,753.78	178,543.02
Other Outgo	7000-7499		79,710.46	79,710.46	582,681.83	289,390.10	269,319.73	529,684.03	834,686.77	517,983.64
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>3,812,900.58</b>	<b>15,855,054.98</b>	<b>17,035,525.95</b>	<b>17,695,922.48</b>	<b>18,342,072.65</b>	<b>7,916,276.40</b>	<b>29,006,955.00</b>	<b>18,172,203.72</b>
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(918,498.63)	0.00	0.00	0.00	0.00	1,147.50	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,695,508.19	300,495.19	1,004,537.17	(61,035.76)	405.92	1,461,033.48	297,131.62	242,649.62
Due From Other Funds	9310	0.00	0.00	0.00	0.00	951,912.25	0.00	0.00	0.00	0.00
Stores	9320	0.00	4,870.01	13,767.85	(10,749.57)	(38,645.25)	(29,868.30)	13,668.23	(782.00)	(4,741.33)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,447.75)	4,544.57
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	(61,804.59)	(74,637.29)	(10,742.90)	(2,842.14)	(5,960.35)	(444.88)	0.00	0.00
<b>SUBTOTAL</b>		<b>0.00</b>	<b>720,074.98</b>	<b>239,625.75</b>	<b>983,044.70</b>	<b>849,389.10</b>	<b>(35,422.73)</b>	<b>1,475,404.33</b>	<b>291,901.87</b>	<b>242,452.86</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	6,257,593.94	783,532.41	(108,698.46)	261,068.68	419,163.60	79,338.27	(10,226.89)	(80,601.18)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	4,808,729.08	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>0.00</b>	<b>6,257,593.94</b>	<b>783,532.41</b>	<b>(108,698.46)</b>	<b>5,069,797.76</b>	<b>419,163.60</b>	<b>79,338.27</b>	<b>(10,226.89)</b>	<b>(80,601.18)</b>
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>(5,537,518.96)</b>	<b>(543,906.66)</b>	<b>1,091,743.16</b>	<b>(4,220,408.66)</b>	<b>(454,586.33)</b>	<b>1,396,066.06</b>	<b>302,128.76</b>	<b>323,054.04</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(2,587,388.56)</b>	<b>(11,968,100.42)</b>	<b>(3,754,302.48)</b>	<b>(11,817,640.06)</b>	<b>2,272,931.86</b>	<b>30,621,092.54</b>	<b>(2,421,287.21)</b>	<b>(9,237,109.95)</b>
<b>F. ENDING CASH (A + E)</b>			<b>75,149,181.90</b>	<b>63,181,081.48</b>	<b>59,426,779.00</b>	<b>47,609,138.94</b>	<b>49,882,070.80</b>	<b>80,503,163.34</b>	<b>78,081,876.13</b>	<b>68,844,766.18</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		68,844,766.18	62,257,351.02	77,884,553.26	76,704,728.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,458,580.81	7,611,986.84	7,611,986.84	7,349,999.84	0.00	0.00	84,214,967.00	84,214,967.00
Property Taxes	8020-8079	4,718,053.96	21,695,027.69	9,346,581.70	8,962,832.85	0.00	0.00	96,721,770.00	96,721,770.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	2,659.71	122,758.61	215,997.67	4,856,972.15	0.00	0.00	6,616,427.00	6,616,427.00
Other State Revenue	8300-8599	1,038,764.92	6,595,055.41	1,937,503.20	3,920,727.76	0.00	0.00	20,506,942.32	20,506,942.32
Other Local Revenue	8600-8799	1,161,096.96	703,689.89	4,200,868.88	0.00	0.00	0.00	17,039,575.44	17,039,575.44
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,379,156.36	36,728,518.44	23,312,938.29	25,090,532.60	0.00	0.00	225,099,681.76	225,099,681.76
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,755,692.85	8,804,915.80	8,918,967.96	1,971,517.89	0.00	0.00	86,988,092.56	86,988,092.56
Classified Salaries	2000-2999	2,739,534.05	2,686,040.00	2,674,131.86	5,117,207.27	0.00	0.00	30,001,648.62	30,001,648.62
Employee Benefits	3000-3999	5,834,362.39	5,971,708.42	5,697,723.28	18,414,413.39	0.00	0.00	66,084,947.60	66,084,947.61
Books and Supplies	4000-4999	575,061.85	690,323.64	2,992,239.27	4,381,717.07	0.00	0.00	14,042,284.98	14,042,284.98
Services	5000-5999	1,727,627.38	2,324,294.50	3,429,632.82	5,549,659.18	0.00	0.00	26,398,640.78	26,398,640.78
Capital Outlay	6000-6999	74,202.18	161,868.92	61,454.47	417,758.36	0.00	0.00	1,110,185.00	1,110,185.00
Other Outgo	7000-7499	470,232.31	626,770.58	569,449.11	1,098,683.98	0.00	0.00	5,948,303.00	5,948,303.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,250,000.00	0.00	0.00	2,250,000.00	2,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,176,713.01	21,265,921.86	24,343,598.77	39,200,957.14	0.00	0.00	232,824,102.54	232,824,102.55
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(117,585.07)	0.00	0.00	(1,034,936.20)	
Accounts Receivable	9200-9299	86,856.77	54,201.72	57,011.15	(6,556,382.57)	0.00	0.00	(1,417,587.50)	
Due From Other Funds	9310	0.00	0.00	0.00	(932,014.58)	0.00	0.00	19,897.67	
Stores	9320	22,506.70	(36,580.95)	(7,561.68)	37,061.59	0.00	0.00	(37,054.70)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	(4,413.92)	(322.48)	(1,033.51)	411,188.88	0.00	0.00	405,515.79	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	(156,432.15)	
SUBTOTAL		104,949.55	17,298.29	48,415.96	(7,157,731.75)	0.00	0.00	(2,220,597.09)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(105,191.94)	(147,307.37)	197,580.08	(10,954,435.39)	0.00	0.00	(3,408,184.25)	
Due To Other Funds	9610	0.00	0.00	0.00	(1,916,787.70)	0.00	0.00	2,891,941.38	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	(3,944,255.02)	0.00	0.00	(3,944,255.02)	
SUBTOTAL		(105,191.94)	(147,307.37)	197,580.08	(16,815,478.11)	0.00	0.00	(4,460,497.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		210,141.49	164,605.66	(149,164.12)	9,657,746.36	0.00	0.00	2,239,900.80	
E. NET INCREASE/DECREASE (B - C + D)		(6,587,415.16)	15,627,202.24	(1,179,824.60)	(4,452,678.18)	0.00	0.00	(5,484,519.98)	(7,724,420.79)
F. ENDING CASH (A + E)		62,257,351.02	77,884,553.26	76,704,728.66	72,252,050.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								72,252,050.48	

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: FJUHSD District Office - 1051 W Bastanchury Rd. Fullerton, CA 92833

Date: 05/30/2024

Adoption Date: 06/11/2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: FJUHSD District Office -  
1051 W Bastanchury Rd.  
Fullerton, CA 92833

Date: 06/04/2024

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Rami Beshara

Title: Director, Fiscal Services

Telephone: (714) 870-2830

E-mail: rbeshara@fjuhsd.org

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 X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed \_\_\_\_\_

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/04/2024

For additional information on this certification, please contact:

Name: Rami Beshara  
Title: Director, Fiscal Services  
Telephone: (714) 870-2830  
E-mail: rbeshara@fjuhsd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	88,967,537.88	301	0.00	303	88,967,537.88	305	2,651,046.00		307	86,316,491.88	309
2000 - Classified Salaries	28,704,770.00	311	0.00	313	28,704,770.00	315	2,268,591.00		317	26,436,179.00	319
3000 - Employee Benefits	59,923,449.62	321	1,786,897.34	323	58,136,552.28	325	1,329,627.00		327	56,806,925.28	329
4000 - Books, Supplies Equip Replace. (6500)	15,920,436.89	331	1,075,923.00	333	14,844,513.89	335	3,016,324.35		337	11,828,189.54	339
5000 - Services . . . & 7300 - Indirect Costs	29,695,420.36	341	1,844,193.00	343	27,851,227.36	345	259,638.00		347	27,591,589.36	349
TOTAL					218,504,601.41	365			TOTAL	208,979,375.06	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	66,774,257.73	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,763,802.00	380
3. STRS. . . . .	3101 & 3102	20,363,353.40	382
4. PERS. . . . .	3201 & 3202	1,456,458.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,418,391.35	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,572,218.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	46,570.06	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,224,180.99	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		108,619,231.53	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		8,900.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		108,610,331.53	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		51.97%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	50.00%
2. Percentage spent by this district (Part II, Line 15) .....	51.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	208,979,375.06
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	92,707,162.00	301	0.00	303	92,707,162.00	305	2,117,644.00		307	90,589,518.00	309
2000 - Classified Salaries	30,313,856.00	311	71,103.00	313	30,242,753.00	315	2,557,836.00		317	27,684,917.00	319
3000 - Employee Benefits	64,514,115.00	321	2,001,694.00	323	62,512,421.00	325	1,593,819.00		327	60,918,602.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,967,215.00	331	817,530.00	333	13,149,685.00	335	1,320,562.00		337	11,829,123.00	339
5000 - Services . . & 7300 - Indirect Costs	26,007,679.00	341	422,956.00	343	25,584,723.00	345	(394,587.00)		347	25,979,310.00	349
TOTAL					224,196,744.00	365	TOTAL		217,001,470.00	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	115,289,977.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	7,500.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	115,282,477.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	53.13%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	53.13%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	217,001,470.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	246,096,845.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,360,155.98
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,141,066.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	3,369,582.00
5. Interfund Transfers Out	All	9300	7600-7629	5,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>12,760,648.69</p>
<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>	<p>692,900.99</p>
<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>				<p>215,668,941.51</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>12,188.17</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>17,694.94</p>

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.)	187,510,471.65	15,090.69
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)	187,510,471.65	15,090.69
B. Required effort (Line A.2 times 90%)	168,759,424.49	13,581.62
C. Current year expenditures (Line I.E and Line II.B)	215,668,941.51	17,694.94
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%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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) 6,933,977.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - 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) 168,874,883.16

**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) 4.11%

**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. 0.00  
Retain supporting documentation.

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,162,946.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,930,961.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	355,402.00
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)	910,623.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,359,932.30
9. Carry-Forward Adjustment (Part IV, Line F)	(739,486.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,620,445.55
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	123,110,129.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,926,812.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,069,860.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,157,694.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	360,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,483,039.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	542,691.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,245,661.28
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,900,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,564,110.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	207,359,997.65
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	7.41%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	7.05%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	15,359,932.30
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,839,334.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	(1,061,984.55)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.53%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.46%) times Part III, Line B19); zero if positive	(1,478,973.50)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,478,973.50)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.69%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-739486.75) is applied to the current year calculation and the remainder (\$-739486.75) is deferred to one or more future years:	7.05%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-492991.17) is applied to the current year calculation and the remainder (\$-985982.33) is deferred to one or more future years:	7.17%
LEA request for Option 1, Option 2, or Option 3	2
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(739,486.75)

Approved indirect cost rate: 9.53%  
Highest rate used in any program: 9.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,964,280.63	100,000.00	5.09%
01	3182	364,035.00	34,425.00	9.46%
01	3213	83,083.00	7,850.00	9.45%
01	3312	247,478.00	22,250.00	8.99%
01	3550	280,230.25	21,786.00	7.77%
01	4035	327,476.35	30,000.00	9.16%
01	4127	195,847.00	17,000.00	8.68%
01	4203	351,352.00	23,815.00	6.78%
01	6385	71,510.00	6,600.00	9.23%
01	6387	1,437,742.00	90,000.00	6.26%
01	7220	213,669.05	20,000.00	9.36%
01	8150	6,137,714.58	500,000.00	8.15%
01	9010	1,943,828.00	4,515.00	0.23%
13	5310	2,268,892.00	112,941.00	4.98%
13	5320	295,218.00	13,731.00	4.65%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	2,153,523.00	1,848,383.35	4,001,906.35
2. State Lottery Revenue	8560	2,644,658.00		872,917.00	3,517,575.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,644,658.00	2,153,523.00	2,721,300.35	7,519,481.35
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,644,658.00		0.00	2,644,658.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,604,269.35	2,604,269.35
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			22,100.00	22,100.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
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 )		2,644,658.00	0.00	2,626,369.35	5,271,027.35
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	2,153,523.00	94,931.00	2,248,454.00
<b>D. COMMENTS:</b>					
CENGAGE LEARNING INTERNET SERVICE, DIGITAL LICENSES.					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	180,915,248.00	0.01%	180,936,737.00	1.38%	183,436,352.00
2. Federal Revenues	8100-8299	661,000.00	0.00%	661,000.00	0.00%	661,000.00
3. Other State Revenues	8300-8599	4,402,716.00	1.42%	4,465,272.86	1.64%	4,538,482.79
4. Other Local Revenues	8600-8799	6,896,500.00	-9.28%	6,256,686.37	-6.80%	5,831,087.56
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,133,862.00)	-1.43%	(23,789,909.22)	0.37%	(23,878,107.33)
6. Total (Sum lines A1 thru A5c)		168,741,602.00	-0.13%	168,529,787.01	1.22%	170,588,815.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,771,078.00		71,350,422.19
b. Step & Column Adjustment				1,060,118.46		869,405.09
c. Cost-of-Living Adjustment				(1,703,774.27)		(112,917.44)
d. Other Adjustments				4,223,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,771,078.00	5.28%	71,350,422.19	1.06%	72,106,909.84
2. Classified Salaries						
a. Base Salaries				22,232,010.00		22,090,225.36
b. Step & Column Adjustment				424,631.39		441,804.51
c. Cost-of-Living Adjustment				(566,416.03)		(11,045.11)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,232,010.00	-0.64%	22,090,225.36	1.95%	22,520,984.76
3. Employee Benefits	3000-3999	41,874,207.00	4.65%	43,819,387.06	6.36%	46,606,567.12
4. Books and Supplies	4000-4999	9,438,085.00	2.70%	9,692,913.30	2.72%	9,956,560.54
5. Services and Other Operating Expenditures	5000-5999	17,239,261.00	1.13%	17,434,006.54	2.73%	17,909,662.67
6. Capital Outlay	6000-6999	2,952,257.00	-89.32%	315,427.00	0.00%	315,427.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,869,582.00	0.00%	4,869,582.00	0.00%	4,869,582.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(804,672.00)	58.56%	(1,275,893.60)	-11.67%	(1,127,007.79)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	-30.77%	2,250,000.00	0.00%	2,250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		168,821,808.00	1.02%	170,546,069.85	2.85%	175,408,686.14

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(80,206.00)		(2,016,282.84)		(4,819,871.12)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		58,600,944.43		58,520,738.43		56,504,455.59
2. Ending Fund Balance (Sum lines C and D1)						
		58,520,738.43		56,504,455.59		51,684,584.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	34,317,537.43		33,073,198.59		28,199,482.47
d. Assigned	9780	3,000,000.00		3,000,000.00		3,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,220,000.00		6,990,000.00		7,010,000.00
2. Unassigned/Unappropriated	9790	13,838,201.00		13,296,257.00		13,330,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,520,738.43		56,504,455.59		51,684,584.47
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,220,000.00		6,990,000.00		7,010,000.00
c. Unassigned/Unappropriated	9790	13,838,201.00		13,296,257.00		13,330,102.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		21,058,201.00		20,286,257.00		20,340,102.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

For 2025-26 Adjusting base year for the following one time funds offsets: \$5,451,419 from Learning Recovery Block Grant - Salary Offsets \$291,372 from ELO Rsc 3219 - Professional Development of offsets Total adjustment to base year = \$5,742,791 Note: To get to a Total offset transfer of \$5,742,791 we applied \$4,523,000.00 to salaries and the remainder of the target amount was calculated by Projection Pro in corresponding benefits. We are also adjusting for -300,000 in salaries as a result of projected attrition of 3 FTE.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,970,307.00	-25.28%	5,955,427.00	0.00%	5,955,427.00
3. Other State Revenues	8300-8599	15,919,721.00	0.77%	16,041,669.46	0.97%	16,197,804.60
4. Other Local Revenues	8600-8799	10,501,941.00	2.68%	10,782,889.07	3.05%	11,111,680.95
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,133,862.00	-1.43%	23,789,909.22	0.37%	23,878,107.33
6. Total (Sum lines A1 thru A5c)		58,525,831.00	-3.34%	56,569,894.75	1.01%	57,143,019.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,936,084.00		15,637,670.37
b. Step & Column Adjustment				393,273.44		194,044.96
c. Cost-of-Living Adjustment				(399,112.54)		(4,730.29)
d. Other Adjustments				(9,292,574.53)		(408,478.47)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,936,084.00	-37.29%	15,637,670.37	-1.40%	15,418,506.57
2. Classified Salaries						
a. Base Salaries				8,081,846.00		7,911,423.26
b. Step & Column Adjustment				154,363.27		158,231.41
c. Cost-of-Living Adjustment				(203,007.83)		(3,808.73)
d. Other Adjustments				(121,778.18)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,081,846.00	-2.11%	7,911,423.26	1.95%	8,065,845.94
3. Employee Benefits	3000-3999	22,639,908.00	-1.65%	22,265,560.55	-10.45%	19,938,664.06
4. Books and Supplies	4000-4999	4,529,130.00	-3.97%	4,349,371.68	2.66%	4,465,244.83
5. Services and Other Operating Expenditures	5000-5999	8,895,090.00	0.78%	8,964,634.24	-20.86%	7,094,648.33
6. Capital Outlay	6000-6999	794,758.00	0.00%	794,758.00	0.00%	794,758.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,205,393.00	0.00%	1,205,393.00	0.00%	1,205,393.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	678,000.00	69.50%	1,149,221.60	-12.96%	1,000,335.79
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		71,760,209.00	-13.21%	62,278,032.70	-6.90%	57,983,396.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(13,234,378.00)		(5,708,137.95)		(840,376.64)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,181,393.67		9,947,015.67		4,238,877.72
2. Ending Fund Balance (Sum lines C and D1)		9,947,015.67		4,238,877.72		3,398,501.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,947,015.67		4,238,877.72		3,398,501.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,947,015.67		4,238,877.72		3,398,501.08
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Transferring expiring restricted resources salaries back to the Unrestricted General fund.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	180,915,248.00	0.01%	180,936,737.00	1.38%	183,436,352.00
2. Federal Revenues	8100-8299	8,631,307.00	-23.34%	6,616,427.00	0.00%	6,616,427.00
3. Other State Revenues	8300-8599	20,322,437.00	0.91%	20,506,942.32	1.12%	20,736,287.39
4. Other Local Revenues	8600-8799	17,398,441.00	-2.06%	17,039,575.44	-0.57%	16,942,768.51
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		227,267,433.00	-0.95%	225,099,681.76	1.17%	227,731,834.90
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				92,707,162.00		86,988,092.56
b. Step & Column Adjustment				1,453,391.90		1,063,450.05
c. Cost-of-Living Adjustment				(2,102,886.81)		(117,647.73)
d. Other Adjustments				(5,069,574.53)		(408,478.47)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,707,162.00	-6.17%	86,988,092.56	0.62%	87,525,416.41
2. Classified Salaries						
a. Base Salaries				30,313,856.00		30,001,648.62
b. Step & Column Adjustment				578,994.66		600,035.92
c. Cost-of-Living Adjustment				(769,423.86)		(14,853.84)
d. Other Adjustments				(121,778.18)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,313,856.00	-1.03%	30,001,648.62	1.95%	30,586,830.70
3. Employee Benefits	3000-3999	64,514,115.00	2.43%	66,084,947.61	0.70%	66,545,231.18
4. Books and Supplies	4000-4999	13,967,215.00	0.54%	14,042,284.98	2.70%	14,421,805.37
5. Services and Other Operating Expenditures	5000-5999	26,134,351.00	1.01%	26,398,640.78	-5.28%	25,004,311.00
6. Capital Outlay	6000-6999	3,747,015.00	-70.37%	1,110,185.00	0.00%	1,110,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,074,975.00	0.00%	6,074,975.00	0.00%	6,074,975.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(126,672.00)	0.00%	(126,672.00)	0.00%	(126,672.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	-30.77%	2,250,000.00	0.00%	2,250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		240,582,017.00	-3.22%	232,824,102.55	0.24%	233,392,082.66
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(13,314,584.00)		(7,724,420.79)		(5,660,247.76)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		81,782,338.10		68,467,754.10		60,743,333.31
2. Ending Fund Balance (Sum lines C and D1)		68,467,754.10		60,743,333.31		55,083,085.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740	9,947,015.67		4,238,877.72		3,398,501.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	34,317,537.43		33,073,198.59		28,199,482.47
d. Assigned	9780	3,000,000.00		3,000,000.00		3,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,220,000.00		6,990,000.00		7,010,000.00
2. Unassigned/Unappropriated	9790	13,838,201.00		13,296,257.00		13,330,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,467,754.10		60,743,333.31		55,083,085.55
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,220,000.00		6,990,000.00		7,010,000.00
c. Unassigned/Unappropriated	9790	13,838,201.00		13,296,257.00		13,330,102.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		21,058,201.00		20,286,257.00		20,340,102.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.75%		8.71%		8.71%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,928.15		11,751.96		11,573.52
3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)						
		240,582,017.00		232,824,102.55		233,392,082.66
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		240,582,017.00		232,824,102.55		233,392,082.66
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		7,217,460.51		6,984,723.08		7,001,762.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		7,217,460.51		6,984,723.08		7,001,762.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(800.00)	0.00	(126,672.00)				
Other Sources/Uses Detail					650,000.00	5,250,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	800.00	0.00	126,672.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	650,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,650,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	800.00	(800.00)	126,672.00	(126,672.00)	5,920,000.00	5,920,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(800.00)	0.00	(126,672.00)				
Other Sources/Uses Detail					0.00	3,250,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	800.00	0.00	126,672.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					650,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>800.00</b>	<b>(800.00)</b>	<b>126,672.00</b>	<b>(126,672.00)</b>	<b>3,270,000.00</b>	<b>3,270,000.00</b>		

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):	11,928.15	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	12,856	12,983		
Charter School				
<b>Total ADA</b>	<b>12,856</b>	<b>12,983</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	12,487	12,921		
Charter School				
<b>Total ADA</b>	<b>12,487</b>	<b>12,921</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	12,706	12,706		
Charter School		0		
<b>Total ADA</b>	<b>12,706</b>	<b>12,706</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	12,412			
Charter School	0			
<b>Total ADA</b>	<b>12,412</b>			

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**1B. Comparison of District ADA to the Standard**

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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	13,437	13,431		
Charter School				
<b>Total Enrollment</b>	<b>13,437</b>	<b>13,431</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	13,173	13,173		
Charter School				
<b>Total Enrollment</b>	<b>13,173</b>	<b>13,173</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	12,838	12,825		
Charter School				
<b>Total Enrollment</b>	<b>12,838</b>	<b>12,825</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	12,556			
Charter School				
<b>Total Enrollment</b>	<b>12,556</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	12,618	13,431	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>12,618</b>	<b>13,431</b>	<b>93.9%</b>
Second Prior Year (2022-23)			
District Regular	12,359	13,173	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,359</b>	<b>13,173</b>	<b>93.8%</b>
First Prior Year (2023-24)			
District Regular	12,124	12,825	
Charter School			
<b>Total ADA/Enrollment</b>	<b>12,124</b>	<b>12,825</b>	<b>94.5%</b>
		Historical Average Ratio:	94.1%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>94.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	11,928	12,556		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,928</b>	<b>12,556</b>	<b>95.0%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	11,752	12,306		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,752</b>	<b>12,306</b>	<b>95.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	11,574	12,056		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,574</b>	<b>12,056</b>	<b>96.0%</b>	<b>Not Met</b>

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

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

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

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

The district is actively working on restoring our ADA/Enrollment ratios to pre-COVID levels through a variety of measures to help improve attendance rates as well as retain more of our enrolled students throughout their high school career.

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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	12,818.23	12,523.88	12,226.25	12,022.95
b. Prior Year ADA (Funded)		12,818.23	12,523.88	12,226.25
c. Difference (Step 1a minus Step 1b)		(294.35)	(297.63)	(203.30)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.30%)	(2.38%)	(1.66%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		183,284,437.00	180,915,248.00	180,936,737.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		1,961,143.48	5,300,816.77	5,572,851.50
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(1.23%)	.55%	1.42%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-2.23% to -0.23%</b>	<b>-0.45% to 1.55%</b>	<b>0.42% to 2.42%</b>

**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)	96,721,770.00	96,721,770.00	96,721,770.00	96,721,770.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	183,350,868.00	180,915,248.00	180,936,737.00	183,436,352.00
District's Projected Change in LCFF Revenue:		(1.33%)	.01%	1.38%
<b>LCFF Revenue Standard</b>		<b>-2.23% to -0.23%</b>	<b>-0.45% to 1.55%</b>	<b>0.42% to 2.42%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

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)	112,308,134.33	
Second Prior Year (2022-23)	121,263,985.66	149,523,360.08	81.1%
First Prior Year (2023-24)	127,152,619.50	160,993,419.00	79.0%
	Historical Average Ratio:		81.0%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>78.0% to 84.0%</b>	<b>78.0% to 84.0%</b>	<b>78.0% to 84.0%</b>

**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)	131,877,295.00		
1st Subsequent Year (2025-26)	137,260,034.61	168,296,069.85	81.6%	Met
2nd Subsequent Year (2026-27)	141,234,461.72	173,158,686.14	81.6%	Met

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

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

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

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

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.23%)	.55%	1.42%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.23% to 8.77%</b>	<b>-9.45% to 10.55%</b>	<b>-8.58% to 11.42%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.23% to 3.77%	-4.45% to 5.55%	-3.58% to 6.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	18,837,751.24		
Budget Year (2024-25)	8,631,307.00	(54.18%)	Yes
1st Subsequent Year (2025-26)	6,616,427.00	(23.34%)	Yes
2nd Subsequent Year (2026-27)	6,616,427.00	0.00%	No

**Explanation:**  
(required if Yes)

The district expects to recognize \$10.1M in Federal Revenue from ESSER III in 2023-24, which then drops to \$1.5M in 2024-25 as we use up the remaining allocation of those Federal grants.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	26,137,110.10		
Budget Year (2024-25)	20,322,437.00	(22.25%)	Yes
1st Subsequent Year (2025-26)	20,506,942.32	.91%	No
2nd Subsequent Year (2026-27)	20,736,287.39	1.12%	No

**Explanation:**  
(required if Yes)

The district expects to recognize \$2.4M in Other State Revenue from Mental Health Rsc. 6546 in 2023-24, which then drops to \$865K in 2024-25 because of recognizing one time reserve balances that were recouped from our SELPA. The district also expects to recognize the remainder of the Arts and Music Block Grant allocation of \$3.9M in 2023-24. This is a One Time Revenue which goes away in subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	19,439,455.00		
Budget Year (2024-25)	17,398,441.00	(10.50%)	Yes
1st Subsequent Year (2025-26)	17,039,575.44	(2.06%)	No
2nd Subsequent Year (2026-27)	16,942,768.51	(.57%)	No

**Explanation:**  
(required if Yes)

The higher Revenue from Other Local Revenue sources in 2023-24 is due to the District receiving the Cal-Shape grant funds in this year.

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

First Prior Year (2023-24)	15,920,436.89		
Budget Year (2024-25)	13,967,215.00	(12.27%)	Yes
1st Subsequent Year (2025-26)	14,042,284.98	.54%	No
2nd Subsequent Year (2026-27)	14,421,805.37	2.70%	No

**Explanation:**  
(required if Yes)

The Books and Supplies spending category had been inflated by the One-Time funding from ESSER and other COVID related funds through 2023-24. Most of these funding sources expire in 2024-25, and so our spending levels will start to fall back in line with historical trends.

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

First Prior Year (2023-24)	29,822,092.36		
Budget Year (2024-25)	26,134,351.00	(12.37%)	Yes
1st Subsequent Year (2025-26)	26,398,640.78	1.01%	No
2nd Subsequent Year (2026-27)	25,004,311.00	(5.28%)	Yes

**Explanation:**  
(required if Yes)

The Services and Other Operating Expenditures spending category had been inflated by the One-Time funding from ESSER and other COVID related funds through 2023-24. Most of these funding sources expire in 2024-25, and so our spending levels will start to fall back in line with historical trends.

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

First Prior Year (2023-24)	64,414,316.34		
Budget Year (2024-25)	46,352,185.00	(28.04%)	Not Met
1st Subsequent Year (2025-26)	44,162,944.76	(4.72%)	Met
2nd Subsequent Year (2026-27)	44,295,482.90	.30%	Met

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

First Prior Year (2023-24)	45,742,529.25		
Budget Year (2024-25)	40,101,566.00	(12.33%)	Not Met
1st Subsequent Year (2025-26)	40,440,925.76	.85%	Met
2nd Subsequent Year (2026-27)	39,426,116.37	(2.51%)	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

The district expects to recognize \$10.1M in Federal Revenue from ESSER III in 2023-24, which then drops to \$1.5M in 2024-25 as we use up the remaining allocation of those Federal grants.

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

The district expects to recognize \$2.4M in Other State Revenue from Mental Health Rsc. 6546 in 2023-24, which then drops to \$865K in 2024-25 because of recognizing one time reserve balances that were recouped from our SELPA. The district also expects to recognize the remainder of the Arts and Music Block Grant allocation of \$3.9M in 2023-24. This is a One Time Revenue which goes away in subsequent years.

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

The higher Revenue from Other Local Revenue sources in 2023-24 is due to the District receiving the Cal-Shape grant funds in this year.

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)

The Books and Supplies spending category had been inflated by the One-Time funding from ESSER and other COVID related funds through 2023-24. Most of these funding sources expire in 2024-25, and so our spending levels will start to fall back in line with historical trends.

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

The Services and Other Operating Expenditures spending category had been inflated by the One-Time funding from ESSER and other COVID related funds through 2023-24. Most of these funding sources expire in 2024-25, and so our spending levels will start to fall back in line with historical trends.

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)

230,642,530.00
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b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
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c. Net Budgeted Expenditures and Other Financing Uses

230,642,530.00	6,919,275.90	6,925,000.00	Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,893,222.00	6,360,000.00	7,390,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	42,299,436.57	14,222,651.00	14,219,684.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	48,192,658.57	20,582,651.00	21,609,684.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	199,945,852.54	211,733,486.04	246,096,845.19
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)	199,945,852.54	211,733,486.04	246,096,845.19
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	24.1%	9.7%	8.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>8.0%</b>	<b>3.2%</b>	<b>2.9%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	171,946.05	138,773,379.87	N/A	Met
Second Prior Year (2022-23)	1,253,753.32	155,873,360.08	N/A	Met
First Prior Year (2023-24)	6,944,393.26	166,243,419.00	N/A	Met
Budget Year (2024-25) (Information only)	(80,206.00)	168,821,808.00		

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

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

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

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

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	52,294,947.10	49,159,356.80	6.0%		Not Met
Second Prior Year (2022-23)	50,058,726.00	49,337,144.85	1.4%		Not Met
First Prior Year (2023-24)	49,789,796.82	51,656,551.17	N/A		Met
Budget Year (2024-25) (Information only)	58,600,944.43				

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

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

Our revised projection and budgeting models for developing our Adopted budget including beginning and ending fund balances have provided the improvements in accuracy we were targeting and in 2023-24, we have not overestimated our Beginning Fund Balance like we had in the prior years.

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)	77,736,570.46	Met

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,928	11,752	11,574
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	240,582,017.00	232,824,102.55	233,392,082.66
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)	240,582,017.00	232,824,102.55	233,392,082.66
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,217,460.51	6,984,723.08	7,001,762.48
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>7,217,460.51</b>	<b>6,984,723.08</b>	<b>7,001,762.48</b>

**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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,220,000.00	6,990,000.00	7,010,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,838,201.00	13,296,257.00	13,330,102.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	21,058,201.00	20,286,257.00	20,340,102.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.75%	8.71%	8.71%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,217,460.51</b>	<b>6,984,723.08</b>	<b>7,001,762.48</b>
Status:	Met	Met	Met

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

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

Yes

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:

The district is planning to use \$2.36M from the Arts and Music Instructional Materials Block Grant onetime funds annually through the 2025-26 school year to support our CALSTRS retirement employer contribution costs. Once the onetime funds are exhausted, we will revert all CALSTRS employer contributions back to the Unrestricted General Fund. Additionally, we are also planning to use Learning Recovery Block grant funds to support ongoing salaries and benefits until those have are also exhausted.

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(23,149,341.74)			
Budget Year (2024-25)	(24,133,862.00)	984,520.26	4.3%	Met
1st Subsequent Year (2025-26)	(23,789,909.22)	(343,952.78)	(1.4%)	Met
2nd Subsequent Year (2026-27)	(23,878,107.33)	88,198.11	.4%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	650,000.00			
Budget Year (2024-25)	0.00	(650,000.00)	(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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	5,250,000.00			
Budget Year (2024-25)	3,250,000.00	(2,000,000.00)	(38.1%)	Not Met
1st Subsequent Year (2025-26)	2,250,000.00	(1,000,000.00)	(30.8%)	Not Met
2nd Subsequent Year (2026-27)	2,250,000.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

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)

The \$650K Transfer in was a Transfer from Fund 17 to General Fund. The Fund Balance in Fund 17 has now been fully transferred back into General Fund.

- 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)

In 2023-24, we are planning to transfer an additional \$2M to Fund 40 to fund future Astro Turf planned expenditures compared to what we have transferred historically in order to ensure adequate funding levels are available when needed in future years. In 2024-25 and subsequent years, we are planning on reverting back to our historical amount of funding for Fund 40.

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

**Project Information:**

(required if YES)



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is only due to the normal anticipated amortization of the G.O Bonds.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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:

Retirees under 65 with 15 years of service to the district are covered.

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	9,095,081

4 OPEB Liabilities

a. Total OPEB liability	63,008,711.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	63,008,711.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	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	2,068,548.00	2,068,548.00	2,068,548.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,997,175.00	1,997,175.00	1,997,175.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	882,736.00	882,736.00	882,736.00
d. Number of retirees receiving OPEB benefits	56.00	56.00	56.00

**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
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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:

Dental Insurance is self funded for the district.
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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

84,105.00
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b. Unfunded liability for self-insurance programs

0.00
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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	1,329,300.00	1,395,765.00	1,395,765.00
b. Amount contributed (funded) for self-insurance programs	1,329,300.00	1,395,765.00	1,395,765.00

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	634.60	634.6	631.60	628.60

**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.

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Negotiations Settled

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

Jun 14, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Jun 14, 2022
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
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If Yes, date of budget revision board adoption:

Jun 14, 2022
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4. Period covered by the agreement:

Begin Date:		End Date:	
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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)?			

**One Year Agreement**

Total cost of salary settlement  
% change in salary schedule from prior year


or

**Multiyear Agreement**

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


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

--

Negotiations Not Settled

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

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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**

- 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
14521391.07	15058751.02	15043536.18
100.0%	100.0%	100.0%
5.3%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

- 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
1022489.21	1554244.86	1201808.75
1.1%	1.6%	1.2%

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

No	Yes	Yes
Yes	Yes	Yes

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

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


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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	347.37	393.31	393.31	393.31

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

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

Yes
-----

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

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

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

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Negotiations Settled

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

Jun 14, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Jun 14, 2022
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
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If Yes, date of budget revision board adoption:

Jun 14, 2022
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4. Period covered by the agreement:

Begin Date:		End Date:	
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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)?

**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
6761214	7065522.14	7065522.14
100.0%	100.0%	100.0%
5.3%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes
803853.97	686650.75	711939.42
2.3%	1.9%	2.0%

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

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

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

No	No	No
Yes	Yes	Yes

**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	77	74	74	74

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

Yes	Yes	Yes
N/A	N/A	N/A
3 year agreement	3 year agreement	3 year agreement

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- 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
1844253.93	1918512.39	1917367.19
100.0%	100.0%	100.0%
5.3%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
166278.66	193280.70	169563.10
.8%	.8%	.8%

**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)
Yes	Yes	Yes
45431	47703	50088.15
5.0%	5.0%	5.0%

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

Jun 11, 2024
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**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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

## 2024/25 Proposed Budget

<b>Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level</b>				
<p><b>Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.</b></p>				
<b>District:</b> Fullerton Joint Union High School District				
<b>Combined Assigned and Unassigned Fund Balances</b>				
Fund	Fund Description	2024-25		
01	General Fund/County School Service Fund	\$24,058,201.00	Fund 01, Objects 9780/9789/9790	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790	
Total Assigned and Unassigned Fund Balance		\$24,058,201.00		
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4	
Less: Reserve for Economic Uncertainties		\$7,220,000.00	Form 01CS Line 10B-7	
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$16,838,201.00</b>		
<b>Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level</b>				
Form	Fund	2024-25	Reasons	
01	General Fund/County School Service Fund	\$ 16,838,201.00	<p>The 2024/25 budget includes monies received in prior years that have not yet been fully expended. The unrestricted ending fund balance includes assignments for a variety of specific items including textbook adoption, school site carryover, and projects needed for deferred maintenance. In addition, the Unassigned/Unappropriated ending fund balance amount will be used over the next several years to backfill deficit spending. As a result, the General Fund ending fund balance appears inflated. Reserve balances in excess of the 3% Reserve for Economic Uncertainty are expected to decline once spending plans are developed and appropriate expenditures are identified within the context of the LCAP.</p>	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -		
(Insert Lines above as needed)				
<b>Total of Substantiated Needs</b>		<b>\$ 16,838,201.00</b>		