



2024-25 ADOPTED BUDGET

(STATE SACS FORMS)

Adopted June 25, 2024



Fiscal Services

5115 Dudley Blvd. | McClellan, CA 95652 | Sacramento County


www.TRUSD.net

Our Mission:

To Inspire Each Student to Extraordinary Achievement Every Day



Regular and Virtual School Board Meeting
06/25/2024 06:00 PM
Twin Rivers Unified School District
5115 Dudley Blvd., Bay A, McClellan Park, CA
95652
<https://bit.ly/TRUSDYouTube>

ITEM : O.7. ADOPT 2024-2025 Adopted Budget 

Quick Summary / Abstract

Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget. The public hearing was held at the June 18, 2024 Board Meeting.

Attached is the 2024-2025 Adopted Budget utilizing the State required forms. The District's internal budget documents are also included. The 2024-2025 Adopted Budget includes the following forms and documents:

1. District Certification
2. Worker's Compensation Certification
3. Executive Summary and Internal Budget Documents for all Funds
4. Budget Reserves
5. Budget, July 1 - by Fund
6. Cash Flow Projection
7. Average Daily Attendance
8. Multiyear Projection - General Fund
9. Summary of Interfund Activities
10. Criteria and Standards Review - General Fund

The Superintendent recommends the adoption of the 2024-2025 Adopted Budget. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916) 566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916) 566-1600 ext. 31203.

Rationale

Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget. The public hearing was held at the June 18, 2024, Board Meeting. Attached is the 2024-2025 Adopted Budget utilizing the State required forms. The District's internal budget documents are also included.

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Supporting Documents

[TRUSD 2024-25 Adopted Budget](#)

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: 5115 Dudley Blvd., Mc Clellan, CA

Date: 6-12-24

Adoption Date: 6-25-24

Signed: *Christine Jefferson*

Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 5115 Dudley Blvd, Mc
Clellan, CA

Date: 6-18-24

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Kate Ingersoll

Title: Exec. Director Fiscal Services

Telephone: 916-566-1702

E-mail:

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/25/2024	
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:

Schools Insurance Authority

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

Signed


Clerk/Secretary of the Governing Board

Date of Meeting: 6-25-24

(Original signature required)

For additional information on this certification, please contact:

Name: Kate Ingersoll
Title: Exec. Director Fiscal Services
Telephone: 916-566-1702
E-mail: _____

**2024-25
Adopted Budget
EXECUTIVE SUMMARY**

The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the State's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most current assumptions and information available at the time of the preparation. The budget is a dynamic document which will change as the assumptions and estimates used to develop it change.

On May 14, 2024, the Governor presented the May Revision of the proposed state budget for 2024-25. The proposal includes 1.07% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as to Special Education, Child Nutrition, State Preschool, Mandate Block Grant and Foster Youth programs. The final State budget should be approved by the end of June. Any changes from the May Revision will be included in our First Interim Budget revision (any material changes will require a 45-day budget revision).

The General Fund expenditures are greater than revenues by \$23.4 million. \$18 million of the deficit spending is restricted programs spending down one-time carryover funds. \$5.4 million is unrestricted and is also related to one-time spending for facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources (\$54.4).

The District does not have a structural deficit in either of the projection years. The 2025-26 and 2026-27 deficit are from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

Local Control and Accountability Plan (LCAP)

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. 2024-25 is the first year of a new three-year LCAP. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

One-Time Savings

One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Loss of savings and positions to be shifted to unrestricted general funds equates to \$5.7 million in 2026-27. In 2027-28 an additional \$3.9 million of positions is proposed to be shifted to the unrestricted general funds. In addition to positions, there is \$3.9 million in services being provided via one-time funds and are not in the budget for 2026-27.

General Fund – Budget Assumptions

BEGINNING FUND BALANCE

The beginning fund balance is estimated to be \$189,432,025 with \$80.9 million unrestricted and \$108.5 million restricted. The actual 2024-254 beginning fund balance will be updated at First Interim (after the 2023-24 financial records are closed).

REVENUE ASSUMPTIONS

The Local Control Funding Formula (LCFF) consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 20,504 (includes 58 ADA for SCOE classes)
 - An increase of 250 ADA from the actual prior year ADA
 - But only an increase of 5 ADA from the "funded" prior year ADA
 - District Charter ADA is estimated at 2,157
 - Attendance Yield – 92.5%
 - Much lower than prior to COVID:
 - 2018-19 attendance yield = 94.39%
 - Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 90.99%
 - Creative Connections Arts Academy – 78.79%
 - Smythe Academy of Arts & Science – 93.45%
 - Westside Preparatory – 79.32%
 - Add-ons for transportation, TIIBG and TK = \$11,932,721
 - Cost of Living Adjustment (COLA) = 1.07%
 - Property taxes are estimated at 2023-24 P2 levels
 - Education Protection Account (EPA) is estimated at \$81.2 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The LCFF sources are as follows:

	Base	S/C	Additional Concentration	Total
TRUSD	\$241.2 mil	\$82.9 mil	\$12.4 mil	\$336.5 mil
CCAA	\$7.3 1mil	\$2.02 mil	\$261 thousand	\$9.59 mil
Smythe	\$11.39 mil	\$4.15 mil	\$611 thousand	\$16.15 mil
WPCS	\$4.48 mil	\$1.26 mil	\$163 thousand	\$5.9 mil
TOTAL	\$264.38 mil	\$90.33 mil	\$13.43 mil	\$368.2 mil

- Federal Revenue includes the reduction of prior year carryover funds including but not limited to ESSER (\$38.8 million), Title IV (\$2.3 million), and Title I (\$1.5 million). There will be unearned revenue carryover into 2024-25; revenues and expenditures will be budgeted at First Interim after the 2023-24 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time and carryover funds (\$18 million). The significant State revenues include Expanded Learning Opportunity Program (\$30.8 million), Special Education (\$28.6 million), Lottery (\$5.8 million), ASES (\$5.1 million), Art & Music in Schools (\$4.5 million), Transportation (\$4.3 million), Mental Health (\$1.8 million), and on-behalf CalSTRS contribution (\$15.2 million).

Effective with the close of the books for 2014-15, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.

- Other Local Revenue includes the reduction of various one-time donations and grants of about \$16 million. The significant reduction is the one-time CalSHAPE grant for \$5 million. The largest revenue sources are interest income for \$6 million and MOUs with our independent charter schools for \$6.5 million for facility use and required administrative support services.
- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is \$51 million for the Special Education and Routine Restricted Maintenance programs.

EXPENDITURE ASSUMPTIONS

- Certificated salaries and benefits reflect current position control. Position control includes a 1.30% increase for step/column and a 3% salary schedule increase. \$1.5 million of nurse positions shifted from one-time ESSER funds to unrestricted funds and \$3.9 million of unrestricted teacher salaries off set by block grant funds (for 2 years).
- Classified salaries and benefits reflect current position control. Position control includes a 2.10% increase for step and a 3% salary schedule increase. \$3.5 million of various positions shifted from one-time ESSER funds to unrestricted funds. Additional positions added for the new Northlake School.
- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:

- STRS – 19.10%
- PERS – 27.00%
- UI – 0.05%
- OASDI – 6.20%
- MC – 1.45%
- WC – 1.576%

- We included \$21.9 million of 2023-24 categorical carryover in expenditures.
- The Routine Restricted Maintenance Account (RRMA) is projected at \$15.3 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease \$19.6 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ELOP, ESSER, Universal PreK, Nutrition Grant, and Clean Mobility in Schools).
- Services and Other Operating Expenditures decrease \$13 million; \$4 million is unrestricted and \$9 million is restricted funds. The unrestricted reductions are \$1.8 million early retirement incentive, \$680 thousand 3-year license subscription and various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly ESSER, Title IV, Clean Mobility in Schools and CalSHAPE funds).
- Capital Outlay decreases \$24.6 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo increase is restricted and is mainly for SCOE special education programs.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects, annual \$1,775,000 to Fund 14 for deferred maintenance, \$11 million for ENEC school project, \$5 million Beautification projects, and \$25.5 million to Fund 40 towards the Board approved facility projects. The \$7 million decrease is the elimination of the one-time commitment to Fund 40 in the prior year for the Work Force Housing Project.

ENDING FUND BALANCE

The ending fund balance of \$166,014,651 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$1,902,112
- Restricted – legally restricted categorical programs are \$90,443,513
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of \$2,635,248
- Unassigned –
 - \$50,373,276 Reserve for Economic Uncertainty (9.26% of expenditures)
Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.
 - \$0 Unappropriated

Other Funds – Budget Assumptions

STUDENT ACTIVITY SPECIAL REVENUE FUND

The beginning fund balance is estimated at \$594,230.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated \$50,000 higher than the prior year.

The projected ending fund balance is \$594,230 and restricted for the associated student body (ASB).

ADULT EDUCATION FUND

The beginning fund balance is estimated at \$1,536,848.

Revenue from Federal categorical programs are budgeted at approximately 55% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of \$3.5 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are projected at \$86,674. The STRS on-behalf contribution for district employees is projected to be \$114,117. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016. Interest is budgeted at \$7,263.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs. Other Operating expenditures have been adjusted to reflect the changes in appropriations in Federal programs including the reduction of purchases of online instructional programs and the issuance of supportive services to Refugee clients.

The projected ending fund balance is projected at \$941,665.

CHILD DEVELOPMENT FUND

The beginning fund balance is estimated at \$1,052,008.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at \$2.5 million, Early Head Start at \$1.1 million, Head Start Training & Technical Assistance at \$29,642

and General Child Care and Development Program (CCTR) at \$5,651. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total \$7.6 million and QRIS funds of \$182,958. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be \$273,097. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at \$179,000 and interest income of \$5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and STRS contribution on-behalf of district employees.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The projected ending fund balance of \$1,057,008 is restricted and can only be used with State approval.

CAFETERIA FUND

The beginning fund balance is estimated at \$11,529,981.

Federal revenues increase slightly at 0.3%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Sumner Food and the Fresh Fruits and Vegetable programs. The State revenue's only program is the Child Nutrition Breakfast & Lunch. The one-time School Best Practices funds are removed. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program increase slightly to \$3.698 for breakfast and remain at \$5.318 for lunch. Other Local revenue is \$212,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases, 3% salary increase, and PERS increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.

Food is the largest operating expense after staffing. The estimated cost for food remains relatively consistent. Supplies decrease slightly with an overall 2% decrease to food and supplies.

Services and Other Operating costs decrease 37% for targeted savings resulting from reduced expenditures on E-Fleets and appliance repair and servicing (new appliances installed).

Capital Outlay equipment costs are eliminated. We will continue to use the one-time Kitchen Infrastructure grant that is in the General Fund.

The indirect cost is calculated using the approved CDE rate of 4.61% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of \$10,589,433 is restricted for the use of nutrition services.

DEFERRED MAINTENANCE FUND

The beginning fund balance is estimated at \$3,757,273.

Other Local Revenue represents interest income.

Interfund Transfers In are \$11,775,000 million from the General Fund with \$10 million from Supplemental/Concentration funds for high needs facility projects and \$1,775,000 for deferred maintenance.

Expenditures are budgeted based on the District's Facilities Master Plan.

The ending fund balance is projected at \$0. Actual carryover amounts will be known after the prior year financial records are closed and reflected at First Interim.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The beginning fund balance is estimated at \$6,948,283.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at \$7,148,283 and is assigned for future postemployment benefits.

BUILDING FUND

The beginning fund balance is estimated at \$31,221,908.

Interest income is budgeted under Other Local Revenue.

Expenditures reflect voter approved bond projects for Measure J and Measure K and the continued administrative fees from previous bonds.

The ending fund balance is projected at \$11,476 and is to be used for future bond administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

The beginning fund balance is estimated at \$16,788,934.

Other Local Revenue includes estimated calculations for interest, redevelopment and developer fees.

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at \$0.

COUNTY SCHOOL FACILITIES FUND

The beginning fund balance is estimated at \$10,000,003.

Other Local Revenue is for interest income.

Expenditures are budgeted based on modernization projects submitted to the state and are included in the District's Facilities Master Plan.

The ending fund balance is projected at \$0.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The beginning fund balance is estimated at \$67,544,713.

Other Local Revenue includes tower leases, interest income and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Interfund Transfers In of \$41.5 million is from the General Fund for: \$11 million ENEC school project, \$5 million Beautification projects, and \$25.5 million towards the Board approved facility projects.

Expenditures are budgeted for the final costs of Northlake TK-8, a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at \$34,000,032 to be used for future facility projects.

**Other Funds Summary - Revenue and Expenditures
2024-25 Adopted Budget**

Student Activity Special Revenue Fund 2024-25	
Beginning Balance	\$594,230
Income, Transfer & Other Sources	1,050,000
Expenditures	1,050,000
Ending Balance	\$594,230

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund is used to account for associated student body (ASB) financial activities. The purpose of ASB is to conduct activities on behalf of the students for whom the funds are collected.

Adult Education Fund 2024-25	
Beginning Balance	\$1,536,848
Income, Transfer & Other Sources	4,872,270
Expenditures	5,467,453
Ending Balance	\$941,665

ADULT EDUCATION FUND

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Child Development Fund 2024-25	
Beginning Balance	\$1,052,008
Income, Transfer & Other Sources	11,921,579
Expenditures	11,916,579
Ending Balance	\$1,057,008

CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

Cafeteria Fund 2024-25	
Beginning Balance	\$11,529,981
Income, Transfer & Other Sources	26,020,840
Expenditures	26,961,388
Ending Balance	\$10,589,433

CAFETERIA FUND

The Cafeteria Fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

Special Reserve Fund for Postemployment Benefits 2024-25	
Beginning Balance	\$6,948,283
Income, Transfer & Other Sources	200,000
Expenditures	0
Ending Balance	\$7,148,283

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The Special Reserve Fund for Post Employment Benefits is 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 benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

Deferred Maintenance Fund 2024-25

Beginning Balance	\$3,757,273
Income, Transfer & Other Sources	11,825,000
Expenditures	15,582,273
Ending Balance	\$0

DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

Building Fund 2024-25

Beginning Balance	\$31,221,908
Income, Transfer & Other Sources	500
Expenditures	31,210,932
Ending Balance	\$11,476

BUILDING FUND

The Building Fund is used to account for the proceeds and expenditures from the sale of the bonds. The revenue is interest income and the expenditures are voter approved bond projects.

Capital Facilities Fund - Developer Fees 2024-25

Beginning Balance	\$16,788,934
Income, Transfer & Other Sources	2,319,021
Expenditures	19,107,955
Ending Balance	\$0

CAPITAL FACILITIES FUND - DEVELOPER FEES

The Capital Facilities Fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

County School Facilities Fund 2024-25

Beginning Balance	\$10,000,003
Income, Transfer & Other Sources	250,000
Expenditures	10,250,003
Ending Balance	\$0

COUNTY SCHOOL FACILITIES FUND

The County Schools Facilities Fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

Special Reserve Fund for Capital Outlay Projects 2024-25

Beginning Balance	\$67,544,713
Income, Transfer & Other Sources	43,168,138
Expenditures	76,712,819
Ending Balance	\$34,000,032

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Special Reserve Fund for Capital Outlay Projects is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2024-25 Adopted Budget Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2024-25	2025-26	2026-27
Total General Fund Exp. & Other Uses (Fund 01)	\$ 544,102,232	\$ 545,168,131	\$ 548,935,601
Minimum Reserve requirement	3% \$ 16,323,067	\$ 16,355,044	\$ 16,468,068
General Fund Ending Fund Balance (Fund 01)	\$ 166,014,651	\$ 147,567,751	\$ 139,343,677
Special Reserve Fund Ending Fund Balance (Fund 17)	\$ -	\$ -	\$ -
Total Ending Fund Balances	\$ 166,014,651	\$ 147,567,751	\$ 139,343,677
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 1,902,112	\$ 1,902,112	\$ 1,902,112
Restricted	\$ 90,443,513	\$ 74,109,417	\$ 70,161,578
Committed	\$ 20,660,502	\$ 20,660,502	\$ 20,660,502
Assigned	\$ 2,635,248	\$ 2,635,248	\$ 2,635,248
Reserve for economic uncertainties	\$ 50,373,276	\$ 48,260,472	\$ 43,984,237
Unassigned/Unappropriated	\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated	\$ 53,008,524	\$ 50,895,720	\$ 46,619,485
Total Components of ending balance	\$ 166,014,651	\$ 147,567,751	\$ 139,343,677
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement	\$ 36,685,457	\$ 34,540,676	\$ 30,151,417

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2024-25 Amount	2025-26 Amount	2026-27 Amount
01	Assigned - various program carryover funds	\$ 2,635,248	\$ 2,635,248	\$ 2,635,248
01	Board Policy - Fund Balance reserve of two months of general fund payroll expenditures (\$42 million) or 10% of general fund expenditures	\$ 34,050,209	\$ 31,905,428	\$ 27,516,169
	Total of Substantiated Needs	\$ 36,685,457	\$ 34,540,676	\$ 30,151,417
	Remaining Unsubstantiated Balance	\$ -	\$ -	\$ -

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)	
Supplemental/Concentration	0000	9780			0.00	450,000.00		450,000.00	
Charter S/C	0000	9780			0.00	357,105.00		357,105.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	55,732,069.64	0.00	55,732,069.64	50,373,275.64	0.00	50,373,275.64	-9.6%
Unassigned/Unappropriated Amount		9790	0.00	(.23)	(.23)	0.00	(.23)	(.23)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	102,665,238.83	66,458,681.08	169,123,919.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	105,208.85	12,270.90	117,479.75				
c) in Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	932,986.72	304,693.47	1,237,680.19				
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	1,788,122.26	0.00	1,788,122.26				
7) Prepaid Expenditures		9330	8,990.13	1,198.00	10,188.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			105,605,546.79	66,776,843.45	172,382,390.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	11,572,011.63	242,048.11	11,814,059.74				
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			11,572,011.63	242,048.11	11,814,059.74				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			94,033,535.16	66,534,795.34	160,568,330.50				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	240,045,040.00	0.00	240,045,040.00	243,424,058.00	0.00	243,424,058.00	1.4%
Education Protection Account State Aid - Current Year		8012	79,511,874.00	0.00	79,511,874.00	81,246,676.00	0.00	81,246,676.00	2.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,500,000.00	0.00	42,500,000.00	45,800,000.00	0.00	45,800,000.00	7.8%
Unsecured Roll Taxes		8042	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Prior Years' Taxes		8043	350,000.00	0.00	350,000.00	800,000.00	0.00	800,000.00	128.6%
Supplemental Taxes		8044	3,300,000.00	0.00	3,300,000.00	1,600,000.00	0.00	1,600,000.00	-51.5%
Education Revenue Augmentation Fund (ERAF)		8045	14,500,000.00	0.00	14,500,000.00	15,000,000.00	0.00	15,000,000.00	3.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,760,000.00	0.00	3,760,000.00	3,000,000.00	0.00	3,000,000.00	-20.2%
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			385,766,914.00	0.00	385,766,914.00	392,670,734.00	0.00	392,670,734.00	1.8%
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	(23,009,052.00)	0.00	(23,009,052.00)	(24,490,530.00)	0.00	(24,490,530.00)	6.4%

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)	
Property Taxes Transfers		8097	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	1,700,000.00	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			362,757,862.00	1,700,000.00	364,457,862.00	368,180,204.00	1,700,000.00	369,880,204.00	1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,824,297.00	7,824,297.00	0.00	7,822,862.00	7,822,862.00	0.0%
Special Education Discretionary Grants		8182	0.00	800,632.00	800,632.00	0.00	629,208.00	629,208.00	-21.4%
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		18,091,951.00	18,091,951.00		16,627,805.00	16,627,805.00	-8.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,930,187.00	1,930,187.00		1,596,550.00	1,596,550.00	-17.3%
Title III, Immigrant Student Program	4201	8290		218,731.00	218,731.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		1,278,297.00	1,278,297.00		1,046,454.00	1,046,454.00	-18.1%
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, 5830	8290		4,983,381.00	4,983,381.00		2,345,595.00	2,345,595.00	-52.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	45,821,383.00	45,821,383.00	0.00	5,281,180.00	5,281,180.00	-88.5%
TOTAL, FEDERAL REVENUE			0.00	80,948,859.00	80,948,859.00	0.00	35,349,654.00	35,349,654.00	-56.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		28,401,648.00	28,401,648.00		28,623,024.00	28,623,024.00	0.8%
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	992,533.00	0.00	992,533.00	1,240,499.00	0.00	1,240,499.00	25.0%
Lottery - Unrestricted and Instructional Materials		8560	4,029,759.00	1,639,224.00	5,668,983.00	4,109,232.00	1,671,552.00	5,780,784.00	2.0%
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		5,781,307.00	5,781,307.00		5,099,961.00	5,099,961.00	-11.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		223,004.00	223,004.00		223,004.00	223,004.00	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		1,013,183.00	1,013,183.00		667,404.00	667,404.00	-34.1%
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	3,821,214.00	73,461,703.00	77,282,917.00	4,403,492.00	54,774,956.00	59,178,448.00	-23.4%
TOTAL, OTHER STATE REVENUE			8,843,506.00	110,520,069.00	119,363,575.00	9,753,223.00	91,059,901.00	100,813,124.00	-15.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	157,730.00	0.00	157,730.00	95,000.00	0.00	95,000.00	-39.8%
Interest		8660	11,900,000.00	0.00	11,900,000.00	6,000,000.00	0.00	6,000,000.00	-49.6%
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	210,000.00	0.00	210,000.00	216,500.00	0.00	216,500.00	3.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,195,338.00	11,984,311.00	13,179,649.00	665,500.00	800,108.00	1,465,608.00	-88.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	5,222,454.00	0.00	5,222,454.00	6,544,268.00	0.00	6,544,268.00	25.3%
TOTAL, OTHER LOCAL REVENUE			18,685,522.00	11,984,311.00	30,669,833.00	13,521,268.00	800,108.00	14,321,376.00	-53.3%
TOTAL, REVENUES			390,286,890.00	205,153,239.00	595,440,129.00	391,454,695.00	128,909,663.00	520,364,358.00	-12.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	102,237,395.00	33,545,845.00	135,783,240.00	102,613,300.00	39,092,802.00	141,706,102.00	4.4%
Certificated Pupil Support Salaries		1200	7,365,322.00	10,321,635.00	17,686,957.00	9,442,442.00	8,723,885.00	18,166,327.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	18,470,881.00	1,359,183.00	19,830,064.00	18,584,230.00	1,817,194.00	20,201,424.00	1.9%
Other Certificated Salaries		1900	1,023,797.00	2,386,789.00	3,420,586.00	1,196,599.00	2,285,924.00	3,482,523.00	1.8%
TOTAL, CERTIFICATED SALARIES			129,097,395.00	47,623,452.00	176,720,847.00	131,836,571.00	51,719,805.00	183,556,376.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,754,910.00	8,539,188.00	10,294,098.00	2,292,599.00	10,284,312.00	12,576,911.00	22.2%
Classified Support Salaries		2200	16,910,225.00	5,642,355.00	22,552,580.00	19,906,605.00	4,695,272.00	24,601,877.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	5,932,669.00	1,828,015.00	7,760,684.00	7,276,131.00	679,304.00	7,955,435.00	2.5%
Clerical, Technical and Office Salaries		2400	17,278,513.00	3,413,092.00	20,691,605.00	18,949,989.00	2,742,509.00	21,692,498.00	4.8%
Other Classified Salaries		2900	2,158,067.00	1,750,082.00	3,908,149.00	2,387,901.00	2,325,376.00	4,713,277.00	20.6%
TOTAL, CLASSIFIED SALARIES			44,034,384.00	21,172,732.00	65,207,116.00	50,813,225.00	20,726,773.00	71,539,998.00	9.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	23,583,110.00	22,179,431.00	45,762,541.00	23,735,135.00	24,546,380.00	48,281,515.00	5.5%
PERS		3201-3202	12,885,825.00	7,074,048.00	19,959,873.00	14,051,793.00	6,413,025.00	20,464,818.00	2.5%
OASDI/Medicare/Alternative		3301-3302	5,431,967.00	2,563,003.00	7,994,970.00	5,751,287.00	2,580,751.00	8,332,038.00	4.2%
Health and Welfare Benefits		3401-3402	18,847,643.00	9,211,392.00	28,059,035.00	23,584,973.00	8,860,505.00	32,425,478.00	15.6%
Unemployment Insurance		3501-3502	112,367.00	50,204.00	162,571.00	112,192.00	37,695.00	149,887.00	-7.8%
Workers' Compensation		3601-3602	2,687,742.00	1,119,088.00	3,806,830.00	2,761,857.00	1,152,365.00	3,914,222.00	2.8%
OPEB, Allocated		3701-3702	1,150,000.00	0.00	1,150,000.00	1,200,000.00	0.00	1,200,000.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(2,031,546.00)	(2,050,737.00)	(4,082,283.00)	557,379.00	(1,683,355.00)	(1,125,976.00)	-72.4%
TOTAL, EMPLOYEE BENEFITS			62,667,108.00	40,146,429.00	102,813,537.00	71,734,616.00	41,907,366.00	113,641,982.00	10.5%
BOOKS AND SUPPLIES									

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)	
Approved Textbooks and Core Curricula Materials		4100	4,077,554.00	200.00	4,077,754.00	1,996,835.00	1,671,752.00	3,668,587.00	-10.0%
Books and Other Reference Materials		4200	220,340.00	792,764.00	1,013,104.00	217,065.00	176,283.00	393,348.00	-61.2%
Materials and Supplies		4300	7,166,456.00	27,843,941.00	35,010,397.00	7,174,199.00	9,456,338.00	16,630,537.00	-52.5%
Noncapitalized Equipment		4400	3,348,333.00	3,899,218.00	7,247,551.00	4,642,993.00	2,404,756.00	7,047,749.00	-2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,812,683.00	32,536,123.00	47,348,806.00	14,031,092.00	13,709,129.00	27,740,221.00	-41.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	912,241.00	33,693,273.00	34,605,514.00	370,315.00	38,492,568.00	38,862,883.00	12.3%
Travel and Conferences		5200	603,226.00	891,701.00	1,494,927.00	532,954.00	477,219.00	1,010,173.00	-32.4%
Dues and Memberships		5300	109,114.00	54,959.00	164,073.00	111,076.00	77,988.00	189,064.00	15.2%
Insurance	5400 - 5450		3,384,239.00	138,925.00	3,523,164.00	3,858,490.00	190,607.00	4,049,097.00	14.9%
Operations and Housekeeping Services		5500	8,322,525.00	0.00	8,322,525.00	8,505,500.00	0.00	8,505,500.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,776,928.00	2,611,642.00	4,388,570.00	1,668,049.00	2,529,098.00	4,197,147.00	-4.4%
Transfers of Direct Costs		5710	(173,675.00)	173,675.00	0.00	(189,850.00)	189,850.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(391,851.00)	12,442.00	(379,409.00)	(372,760.00)	29,707.00	(343,053.00)	-9.8%
Professional/Consulting Services and Operating Expenditures		5800	17,048,176.00	26,324,695.00	43,372,871.00	13,293,662.00	12,802,863.00	26,096,525.00	-39.8%
Communications		5900	1,101,234.00	516,441.00	1,617,675.00	1,065,784.00	510,072.00	1,575,856.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,692,157.00	64,417,753.00	97,109,910.00	28,843,220.00	55,299,972.00	84,143,192.00	-13.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,196.00	246,888.00	253,084.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	198,950.00	18,560,368.00	18,759,318.00	82,326.00	4,000,000.00	4,082,326.00	-78.2%
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	494,998.00	13,625,996.00	14,120,994.00	1,784,730.00	2,034,000.00	3,818,730.00	-73.0%
Equipment Replacement		6500	59,961.00	58,609.00	118,570.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			760,105.00	32,491,861.00	33,251,966.00	1,867,056.00	6,034,000.00	7,901,056.00	-76.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	273,448.00	273,448.00	0.00	273,448.00	273,448.00	0.0%
Payments to County Offices		7142	1,277,132.00	1,013,701.00	2,290,833.00	922,122.00	1,671,475.00	2,593,597.00	13.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	770,000.00	770,000.00	0.00	770,000.00	770,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,277,132.00	2,102,149.00	3,379,281.00	922,122.00	2,759,923.00	3,682,045.00	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,730,086.00)	7,730,086.00	0.00	(5,809,457.00)	5,809,457.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,558,175.00)	0.00	(1,558,175.00)	(1,377,638.00)	0.00	(1,377,638.00)	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,288,261.00)	7,730,086.00	(1,558,175.00)	(7,187,095.00)	5,809,457.00	(1,377,638.00)	-11.6%
TOTAL, EXPENDITURES			276,052,703.00	248,220,585.00	524,273,288.00	292,860,807.00	197,966,425.00	490,827,232.00	-6.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	380,500.00	0.00	380,500.00	320,500.00	0.00	320,500.00	-15.8%
(a) TOTAL, INTERFUND TRANSFERS IN			380,500.00	0.00	380,500.00	320,500.00	0.00	320,500.00	-15.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,775,000.00	0.00	60,775,000.00	53,275,000.00	0.00	53,275,000.00	-12.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,775,000.00	0.00	60,775,000.00	53,275,000.00	0.00	53,275,000.00	-12.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(47,845,467.00)	47,845,467.00	0.00	(50,998,182.00)	50,998,182.00	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			(47,845,467.00)	47,845,467.00	0.00	(50,998,182.00)	50,998,182.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(108,239,967.00)	47,845,467.00	(60,394,500.00)	(103,952,682.00)	50,998,182.00	(52,954,500.00)	-12.3%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	362,757,862.00	1,700,000.00	364,457,862.00	368,180,204.00	1,700,000.00	369,880,204.00	1.5%
2) Federal Revenue		8100-8299	0.00	80,948,859.00	80,948,859.00	0.00	35,349,654.00	35,349,654.00	-56.3%
3) Other State Revenue		8300-8599	8,843,506.00	110,520,069.00	119,363,575.00	9,763,223.00	91,059,901.00	100,813,124.00	-15.5%
4) Other Local Revenue		8600-8799	18,685,522.00	11,984,311.00	30,669,833.00	13,521,268.00	800,108.00	14,321,376.00	-53.3%
5) TOTAL, REVENUES			390,286,890.00	205,153,239.00	595,440,129.00	391,454,695.00	128,909,663.00	520,364,358.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		152,450,885.00	142,577,928.00	295,028,813.00	153,722,445.00	116,994,223.00	270,716,668.00	-8.2%
2) Instruction - Related Services	2000-2999		42,463,618.00	15,555,001.00	58,018,619.00	45,605,551.00	13,905,682.00	59,511,233.00	2.6%
3) Pupil Services	3000-3999		27,131,406.00	32,075,822.00	59,207,230.00	29,218,802.00	15,769,489.00	44,988,291.00	-24.0%
4) Ancillary Services	4000-4999		5,672,429.00	3,580,874.00	9,263,303.00	5,477,750.00	22,903,766.00	28,381,516.00	206.4%
5) Community Services	5000-5999		0.00	29,041.00	29,041.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,790,797.00	9,239,898.00	30,030,695.00	26,214,767.00	6,698,122.00	32,912,889.00	9.6%
8) Plant Services	8000-8999		26,266,434.00	43,049,872.00	69,316,306.00	31,699,370.00	18,935,220.00	50,634,590.00	-27.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,277,132.00	2,102,149.00	3,379,281.00	922,122.00	2,759,923.00	3,682,045.00	9.0%
10) TOTAL, EXPENDITURES			276,052,703.00	248,220,585.00	524,273,288.00	292,860,807.00	197,966,425.00	490,827,232.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,234,187.00	(43,067,346.00)	71,166,841.00	98,593,888.00	(69,056,762.00)	29,537,126.00	-58.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		380,500.00	0.00	380,500.00	320,500.00	0.00	320,500.00	-15.8%
b) Transfers Out	7600-7629		60,775,000.00	0.00	60,775,000.00	53,275,000.00	0.00	53,275,000.00	-12.3%
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		(47,845,467.00)	47,845,467.00	0.00	(50,998,182.00)	50,998,182.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,239,967.00)	47,845,467.00	(60,394,500.00)	(103,952,682.00)	50,998,182.00	(52,954,500.00)	-12.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,994,220.00	4,778,121.00	10,772,341.00	(5,358,794.00)	(18,058,580.00)	(23,417,374.00)	-317.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		74,935,712.03	103,723,972.19	178,659,684.22	80,929,932.03	108,502,093.19	189,432,025.22	6.0%
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)			74,935,712.03	103,723,972.19	178,659,684.22	80,929,932.03	108,502,093.19	189,432,025.22	6.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,935,712.03	103,723,972.19	178,659,684.22	80,929,932.03	108,502,093.19	189,432,025.22	6.0%
2) Ending Balance, June 30 (E + F1e)			80,929,932.03	108,502,093.19	189,432,025.22	75,571,138.03	90,443,513.19	166,014,651.22	-12.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores	9712		1,788,122.26	0.00	1,788,122.26	1,788,122.26	0.00	1,788,122.26	0.0%
Prepaid Items	9713		8,990.13	1,198.00	10,188.13	8,990.13	0.00	8,990.13	-11.8%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	108,500,895.42	108,500,895.42	0.00	90,443,513.42	90,443,513.42	-16.6%
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		20,660,502.00	0.00	20,660,502.00	20,660,502.00	0.00	20,660,502.00	0.0%
Board Resolution for Technology	0000	9760	4,000,000.00		4,000,000.00			0.00	
Board Resolution for HVAC	0000	9760	10,000,000.00		10,000,000.00			0.00	
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00		6,660,502.00			0.00	
Board Resolution for Technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
Board Resolution for Employee Recruitment	0000	9760			0.00	6,660,502.00		6,660,502.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		2,635,248.00	0.00	2,635,248.00	2,635,248.00	0.00	2,635,248.00	0.0%
Site Base Allocation Carryovers	0000	9780	108,797.00		108,797.00			0.00	
Facilities/Rental Fee	0000	9780	43,104.00		43,104.00			0.00	
Instructional Materials	0000	9780	1,442,730.00		1,442,730.00			0.00	
School Base Medical	0000	9780	233,512.00		233,512.00			0.00	
Supplemental/Concentration	0000	9780	450,000.00		450,000.00			0.00	
Charter S/C	0000	9780	357,105.00		357,105.00			0.00	
Site Base Allocation Carryovers	0000	9780			0.00	108,797.00		108,797.00	
Facilities/Rental Fee	0000	9780			0.00	43,104.00		43,104.00	
Instructional Materials	0000	9780			0.00	1,442,730.00		1,442,730.00	

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)	
School Base Medical	0000	9780			0.00	233,512.00		233,512.00	
Supplemental/Concentration	0000	9780			0.00	450,000.00		450,000.00	
Charter S/C	0000	9780			0.00	357,105.00		357,105.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	55,732,069.64	0.00	55,732,069.64	50,373,275.64	0.00	50,373,275.64	-9.6%
Unassigned/Unappropriated Amount		9790	0.00	(.23)	(.23)	0.00	(.23)	(.23)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	29,272,980.90	32,909,434.90
6211	Literacy Coaches and Reading Specialists Grant Program	3,712,111.43	2,227,758.43
6266	Educator Effectiveness, FY 2021-22	2,147,685.76	684,495.76
6300	Lottery : Instructional Materials	15,081,032.06	15,081,032.06
6500	Special Education	.36	.36
6546	Mental Health-Related Services	928,584.37	.37
6547	Special Education Early Intervention Preschool Grant	3,035,144.01	2,696,504.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,748,339.36	5,931,585.36
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,394,488.00	5,474,387.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.46	.46
7029	Child Nutrition: Food Service Staff Training Funds	.58	.58
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.45	1,198.45
7085	Learning Communities for School Success Program	888,459.00	463,805.00
7311	Classified School Employee Professional Development Block Grant	47,673.34	47,673.34
7339	Dual Enrollment Opportunities	367,342.00	228,667.00
7399	LCFF Equity Multiplier	5,684,096.00	3,792,945.00
7412	A-G Access/Success Grant	958,367.95	549,312.95
7413	A-G Learning Loss Mitigation Grant	428,321.78	286,970.78
7435	Learning Recovery Emergency Block Grant	27,554,294.44	16,876,768.44
7810	Other Restricted State	63,692.00	3,692.00
9010	Other Restricted Local	3,188,281.17	3,188,281.17
Total, Restricted Balance		108,500,895.42	90,443,513.42

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,050,000.00	85.3%
5) TOTAL, REVENUES			1,000,000.00	1,050,000.00	85.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	800,000.00	838,500.00	-20.1%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	211,500.00	23.6%
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			1,000,000.00	1,050,000.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	594,229.95	594,229.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,229.95	594,229.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,229.95	594,229.95	0.0%
2) Ending Balance, June 30 (E + F1e)			594,229.95	594,229.95	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	594,229.95	594,229.95	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	594,229.95		
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			594,229.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			594,229.95		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	920,000.00	900,000.00	-2.2%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	80,000.00	150,000.00	87.5%
TOTAL, REVENUES			1,000,000.00	1,050,000.00	85.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	798,000.00	837,000.00	4.9%
Noncapitalized Equipment		4400	2,000.00	1,500.00	-25.0%
TOTAL, BOOKS AND SUPPLIES			800,000.00	838,500.00	-20.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	15,000.00	25,000.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	10,000.00	-50.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	165,000.00	176,500.00	7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	211,500.00	23.6%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000,000.00	1,050,000.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,050,000.00	85.3%
5) TOTAL, REVENUES			1,000,000.00	1,050,000.00	85.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,000,000.00	1,050,000.00	5.0%
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			1,000,000.00	1,050,000.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	594,229.95	594,229.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,229.95	594,229.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,229.95	594,229.95	0.0%
2) Ending Balance, June 30 (E + F1e)			594,229.95	594,229.95	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	594,229.95	594,229.95	0.0%
c) Committed					

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

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	594,229.95	594,229.95
Total, Restricted Balance		594,229.95	594,229.95

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,307,601.00	1,093,297.00	-52.6%
3) Other State Revenue		8300-8599	3,813,542.00	3,771,710.00	-1.1%
4) Other Local Revenue		8600-8799	7,763.00	7,263.00	-6.4%
5) TOTAL, REVENUES			6,128,906.00	4,872,270.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,337,565.00	1,472,277.00	10.1%
2) Classified Salaries		2000-2999	1,597,061.00	1,469,280.00	-8.0%
3) Employee Benefits		3000-3999	1,264,025.00	1,293,242.00	2.3%
4) Books and Supplies		4000-4999	187,829.00	70,710.00	-62.4%
5) Services and Other Operating Expenditures		5000-5999	1,649,376.00	651,410.00	-60.5%
6) Capital Outlay		6000-6999	13,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,196.00	210,534.00	1.6%
9) TOTAL, EXPENDITURES			6,256,552.00	5,167,453.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,646.00)	(295,183.00)	131.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,646.00)	(595,183.00)	39.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,964,493.91	1,536,847.91	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,964,493.91	1,536,847.91	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,964,493.91	1,536,847.91	-21.8%
2) Ending Balance, June 30 (E + F1e)			1,536,847.91	941,664.91	-38.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,399,714.66	829,139.66	-40.8%
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	137,133.25	112,525.25	-17.9%
Adult Education	0000	9780	137,133.25		
Adult Education	0000	9780		112,525.25	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	872,255.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,920.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	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			889,175.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,090.20		
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			2,090.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			887,085.36		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,307,601.00	1,093,297.00	-52.6%
TOTAL, FEDERAL REVENUE			2,307,601.00	1,093,297.00	-52.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,604,260.00	3,570,919.00	-0.9%
All Other State Revenue	All Other	8590	209,282.00	200,791.00	-4.1%
TOTAL, OTHER STATE REVENUE			3,813,542.00	3,771,710.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,763.00	7,263.00	-6.4%
TOTAL, REVENUES			6,128,906.00	4,872,270.00	-20.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,112,750.00	1,159,422.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	224,815.00	312,855.00	39.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,337,565.00	1,472,277.00	10.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	108,769.00	282,345.00	159.6%
Classified Support Salaries		2200	292,401.00	331,739.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	665,670.00	639,303.00	-4.0%
Other Classified Salaries		2900	530,221.00	215,893.00	-59.3%
TOTAL, CLASSIFIED SALARIES			1,597,061.00	1,469,280.00	-8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	344,519.00	355,150.00	3.1%
PERS		3201-3202	304,531.00	329,460.00	8.2%
OASDI/Medicare/Alternative		3301-3302	106,344.00	112,767.00	6.0%
Health and Welfare Benefits		3401-3402	292,764.00	305,075.00	4.2%
Unemployment Insurance		3501-3502	1,226.00	1,248.00	1.8%
Workers' Compensation		3601-3602	38,020.00	38,675.00	1.7%
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	176,621.00	150,867.00	-14.6%
TOTAL, EMPLOYEE BENEFITS			1,264,025.00	1,293,242.00	2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,829.00	70,710.00	-62.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			187,829.00	70,710.00	-62.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,685.00	5,000.00	86.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	90,000.00	-10.0%
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	113,760.00	113,760.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,431,931.00	442,650.00	-69.1%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,649,376.00	651,410.00	-60.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,500.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	207,196.00	210,534.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,196.00	210,534.00	1.6%
TOTAL, EXPENDITURES			6,256,552.00	5,167,453.00	-17.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,307,601.00	1,093,297.00	-52.6%
3) Other State Revenue		8300-8599	3,813,542.00	3,771,710.00	-1.1%
4) Other Local Revenue		8600-8799	7,763.00	7,263.00	-6.4%
5) TOTAL, REVENUES			6,128,906.00	4,872,270.00	-20.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,279,875.00	2,264,223.00	-0.7%
2) Instruction - Related Services	2000-2999		3,093,785.00	2,095,751.00	-32.3%
3) Pupil Services	3000-3999		409,377.00	361,458.00	-11.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		207,196.00	210,534.00	1.6%
8) Plant Services	8000-8999		266,319.00	235,487.00	-11.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,256,552.00	5,167,453.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(127,646.00)	(295,183.00)	131.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,646.00)	(595,183.00)	39.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,964,493.91	1,536,847.91	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,964,493.91	1,536,847.91	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,964,493.91	1,536,847.91	-21.8%
2) Ending Balance, June 30 (E + F1e)			1,536,847.91	941,664.91	-38.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,399,714.66	829,139.66	-40.8%
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	137,133.25	112,525.25	-17.9%
Adult Education	0000	9780	137,133.25		
Adult Education	0000	9780		112,525.25	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6391	Adult Education Program	1,399,714.66	829,139.66
Total, Restricted Balance		1,399,714.66	829,139.66

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,988,571.00	3,676,578.00	-7.8%
3) Other State Revenue		8300-8599	9,492,677.00	8,056,001.00	-15.1%
4) Other Local Revenue		8600-8799	474,101.00	189,000.00	-60.1%
5) TOTAL, REVENUES			13,955,349.00	11,921,579.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,817,956.00	4,030,645.00	5.6%
2) Classified Salaries		2000-2999	2,712,902.00	2,944,450.00	8.5%
3) Employee Benefits		3000-3999	3,259,125.00	3,495,117.00	7.2%
4) Books and Supplies		4000-4999	602,663.00	163,229.00	-72.9%
5) Services and Other Operating Expenditures		5000-5999	2,954,709.00	808,449.00	-72.6%
6) Capital Outlay		6000-6999	10,804.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	592,297.00	474,689.00	-19.9%
9) TOTAL, EXPENDITURES			13,950,456.00	11,916,579.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,893.00	5,000.00	2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,893.00	5,000.00	2.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,114.55	1,052,007.55	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,114.55	1,052,007.55	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,114.55	1,052,007.55	0.5%
2) Ending Balance, June 30 (E + F1e)			1,052,007.55	1,057,007.55	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,052,007.62	1,057,007.62	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.07)	(.07)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,722,793.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,961.45		
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	1,889.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,730,645.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,730,645.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,988,571.00	3,676,578.00	-7.8%
TOTAL, FEDERAL REVENUE			3,988,571.00	3,676,578.00	-7.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,235,724.00	7,582,446.00	4.8%
All Other State Revenue	All Other	8590	2,256,953.00	473,555.00	-79.0%
TOTAL, OTHER STATE REVENUE			9,492,677.00	8,056,001.00	-15.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,000.00	5,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	464,101.00	179,000.00	-61.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			474,101.00	189,000.00	-60.1%
TOTAL, REVENUES			13,955,349.00	11,921,579.00	-14.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,040,940.00	3,375,719.00	11.0%
Certificated Pupil Support Salaries		1200	116,931.00	120,439.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	534,148.00	404,831.00	-24.2%
Other Certificated Salaries		1900	125,937.00	129,656.00	3.0%
TOTAL, CERTIFICATED SALARIES			3,817,956.00	4,030,645.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,810,186.00	2,013,712.00	11.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	314,859.00	274,708.00	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	587,857.00	656,030.00	11.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,712,902.00	2,944,450.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	824,475.00	967,756.00	17.4%
PERS		3201-3202	837,804.00	895,031.00	6.8%
OASDI/Medicare/Alternative		3301-3302	291,092.00	310,728.00	6.7%
Health and Welfare Benefits		3401-3402	1,130,296.00	1,181,346.00	4.5%
Unemployment Insurance		3501-3502	3,300.00	3,510.00	6.4%
Workers' Compensation		3601-3602	102,207.00	108,569.00	6.2%
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	69,951.00	28,177.00	-59.7%
TOTAL, EMPLOYEE BENEFITS			3,259,125.00	3,495,117.00	7.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	602,663.00	163,229.00	-72.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			602,663.00	163,229.00	-72.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,714.00	30,642.00	41.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	70,000.00	70,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,862,995.00	707,807.00	-75.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,954,709.00	808,449.00	-72.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,804.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,804.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	592,297.00	474,689.00	-19.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			592,297.00	474,689.00	-19.9%
TOTAL, EXPENDITURES			13,950,456.00	11,916,579.00	-14.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,988,571.00	3,676,578.00	-7.8%
3) Other State Revenue		8300-8599	9,492,677.00	8,056,001.00	-15.1%
4) Other Local Revenue		8600-8799	474,101.00	189,000.00	-60.1%
5) TOTAL, REVENUES			13,955,349.00	11,921,579.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,844,994.00	9,095,669.00	-16.1%
2) Instruction - Related Services	2000-2999		1,808,766.00	1,691,611.00	-6.5%
3) Pupil Services	3000-3999		491,080.00	504,422.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		592,297.00	474,689.00	-19.9%
8) Plant Services	8000-8999		213,319.00	150,188.00	-29.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,950,456.00	11,916,579.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,893.00	5,000.00	2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,893.00	5,000.00	2.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,114.55	1,052,007.55	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,114.55	1,052,007.55	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,114.55	1,052,007.55	0.5%
2) Ending Balance, June 30 (E + F1e)			1,052,007.55	1,057,007.55	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,052,007.62	1,057,007.62	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.07)	(.07)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6130	Child Development: Center-Based Reserve Account	1,050,975.00	1,055,975.00
9010	Other Restricted Local	1,032.62	1,032.62
Total, Restricted Balance		1,052,007.62	1,057,007.62

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,259,820.00	21,331,970.00	0.3%
3) Other State Revenue		8300-8599	5,233,473.00	4,476,870.00	-14.5%
4) Other Local Revenue		8600-8799	190,000.00	212,000.00	11.6%
5) TOTAL, REVENUES			26,683,293.00	26,020,840.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,865,313.00	9,426,308.00	6.3%
3) Employee Benefits		3000-3999	4,221,867.00	4,584,899.00	8.6%
4) Books and Supplies		4000-4999	11,828,318.00	11,579,773.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	1,081,321.00	677,993.00	-37.3%
6) Capital Outlay		6000-6999	754,117.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	758,682.00	692,415.00	-8.7%
9) TOTAL, EXPENDITURES			27,509,618.00	26,961,388.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(826,325.00)	(940,548.00)	13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(826,325.00)	(940,548.00)	13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,356,306.47	11,529,981.47	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,356,306.47	11,529,981.47	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,356,306.47	11,529,981.47	-6.7%
2) Ending Balance, June 30 (E + F1e)			11,529,981.47	10,589,433.47	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	318,315.29	318,315.29	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,211,666.35	10,271,118.35	-8.4%
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	(.17)	(.17)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,078,727.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,517.60		
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	3,697.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	318,315.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,422,257.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(3,031.05)		
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			(3,031.05)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			6,425,288.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	21,259,820.00	21,331,970.00	0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,259,820.00	21,331,970.00	0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,233,473.00	4,476,870.00	-14.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,233,473.00	4,476,870.00	-14.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	90,000.00	71,000.00	-21.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,000.00	130,000.00	44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	11,000.00	10.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	212,000.00	11.6%
TOTAL, REVENUES			26,683,293.00	26,020,840.00	-2.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,369,229.00	7,855,866.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	980,710.00	1,028,313.00	4.9%
Clerical, Technical and Office Salaries		2400	437,226.00	457,114.00	4.5%
Other Classified Salaries		2900	78,148.00	85,015.00	8.8%
TOTAL, CLASSIFIED SALARIES			8,865,313.00	9,426,308.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,268,119.00	2,492,839.00	9.9%
OASDI/Medicare/Alternative		3301-3302	679,424.00	721,103.00	6.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,126,126.00	1,215,432.00	7.9%
Unemployment Insurance		3501-3502	4,443.00	4,717.00	6.2%
Workers' Compensation		3601-3602	137,755.00	146,008.00	6.0%
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	6,000.00	4,800.00	-20.0%
TOTAL, EMPLOYEE BENEFITS			4,221,867.00	4,584,899.00	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	797,360.00	697,000.00	-12.6%
Noncapitalized Equipment		4400	566,418.00	809,000.00	42.8%
Food		4700	10,464,540.00	10,073,773.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			11,828,318.00	11,579,773.00	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,200.00	300.00	-90.6%
Dues and Memberships		5300	500.00	0.00	-100.0%
Insurance		5400-5450	22,238.00	22,200.00	-0.2%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	543,263.00	303,000.00	-44.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	195,649.00	159,293.00	-18.6%
Professional/Consulting Services and Operating Expenditures		5800	268,721.00	149,000.00	-44.6%
Communications		5900	10,750.00	7,200.00	-33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,081,321.00	677,993.00	-37.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	44,117.00	0.00	-100.0%
Equipment		6400	600,000.00	0.00	-100.0%
Equipment Replacement		6500	110,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			754,117.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	758,682.00	692,415.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			758,682.00	692,415.00	-8.7%
TOTAL, EXPENDITURES			27,509,618.00	26,961,388.00	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,259,820.00	21,331,970.00	0.3%
3) Other State Revenue		8300-8599	5,233,473.00	4,476,870.00	-14.5%
4) Other Local Revenue		8600-8799	190,000.00	212,000.00	11.6%
5) TOTAL, REVENUES			26,683,293.00	26,020,840.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,499,819.00	26,061,973.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		758,682.00	692,415.00	-8.7%
8) Plant Services	8000-8999		251,117.00	207,000.00	-17.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,509,618.00	26,961,388.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(826,325.00)	(940,548.00)	13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(826,325.00)	(940,548.00)	13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,356,306.47	11,529,981.47	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,356,306.47	11,529,981.47	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,356,306.47	11,529,981.47	-6.7%
2) Ending Balance, June 30 (E + F1e)			11,529,981.47	10,589,433.47	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	318,315.29	318,315.29	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,211,666.35	10,271,118.35	-8.4%
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	(.17)	(.17)	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)	9,513,954.39	8,558,357.39
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,697,711.96	1,712,760.96
Total, Restricted Balance		11,211,666.35	10,271,118.35

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,816,341.00	0.00	-100.0%
6) Capital Outlay		6000-6999	11,921,614.00	15,582,273.00	30.7%
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			13,737,955.00	15,582,273.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,687,955.00)	(15,532,273.00)	13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,775,000.00	11,775,000.00	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			11,775,000.00	11,775,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,912,955.00)	(3,757,273.00)	96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,670,227.67	3,757,272.67	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,670,227.67	3,757,272.67	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,670,227.67	3,757,272.67	-33.7%
2) Ending Balance, June 30 (E + F1e)			3,757,272.67	(.33)	-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	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	3,757,272.67	0.00	-100.0%
Deferred Maintenance	0000	9780	3,757,272.67		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.33)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,452,885.91		
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			6,452,885.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	88,580.20		
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			88,580.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			6,364,305.71		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,771,832.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,509.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,816,341.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,921,614.00	15,582,273.00	30.7%
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			11,921,614.00	15,582,273.00	30.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,737,955.00	15,582,273.00	13.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	11,775,000.00	11,775,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,775,000.00	11,775,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,775,000.00	11,775,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,737,955.00	15,582,273.00	13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,737,955.00	15,582,273.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,687,955.00)	(15,532,273.00)	13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,775,000.00	11,775,000.00	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			11,775,000.00	11,775,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,912,955.00)	(3,757,273.00)	96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,670,227.67	3,757,272.67	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,670,227.67	3,757,272.67	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,670,227.67	3,757,272.67	-33.7%
2) Ending Balance, June 30 (E + F1e)			3,757,272.67	(.33)	-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	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	3,757,272.67	0.00	-100.0%
Deferred Maintenance	0000	9780	3,757,272.67		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.33)	New

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	132,000.00	200,000.00	51.5%
5) TOTAL, REVENUES			132,000.00	200,000.00	51.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,000.00	200,000.00	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,000.00	200,000.00	51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,282.90	6,948,282.90	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,282.90	6,948,282.90	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,282.90	6,948,282.90	1.9%
2) Ending Balance, June 30 (E + F1e)			6,948,282.90	7,148,282.90	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,948,282.90	7,148,282.90	2.9%
OPEB Liability	0000	9780	6,948,282.90		
OPEB Liability	0000	9780		7,148,282.90	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,966,208.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			6,966,208.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			6,966,208.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	132,000.00	200,000.00	51.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,000.00	200,000.00	51.5%
TOTAL, REVENUES			132,000.00	200,000.00	51.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	132,000.00	200,000.00	51.5%
5) TOTAL, REVENUES			132,000.00	200,000.00	51.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			132,000.00	200,000.00	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,000.00	200,000.00	51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,282.90	6,948,282.90	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,282.90	6,948,282.90	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,282.90	6,948,282.90	1.9%
2) Ending Balance, June 30 (E + F1e)			6,948,282.90	7,148,282.90	2.9%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,948,282.90	7,148,282.90	2.9%
OPEB Liability	0000	9780	6,948,282.90		
OPEB Liability	0000	9780		7,148,282.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	180.00	500.00	177.8%
5) TOTAL, REVENUES			180.00	500.00	177.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,372.00	4,861.00	11.2%
6) Capital Outlay		6000-6999	47,010,306.00	31,206,071.00	-33.6%
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			47,014,678.00	31,210,932.00	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,014,498.00)	(31,210,432.00)	-33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,014,498.00)	(31,210,432.00)	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,236,405.59	31,221,907.59	-60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,236,405.59	31,221,907.59	-60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,236,405.59	31,221,907.59	-60.1%
2) Ending Balance, June 30 (E + F1e)			31,221,907.59	11,475.59	-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	31,206,072.90	1.90	-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	15,834.69	11,473.69	-27.5%
Bond Administrative Fees	0000	9780	15,834.69		
Bond Administrative Fees	0000	9780		11,473.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,960,757.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	69,653,414.36		
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			72,614,171.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			72,614,171.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180.00	500.00	177.8%
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			180.00	500.00	177.8%
TOTAL, REVENUES			180.00	500.00	177.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,372.00	4,861.00	11.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,372.00	4,861.00	11.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,819,334.00	New
Buildings and Improvements of Buildings		6200	47,010,306.00	22,386,737.00	-52.4%
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			47,010,306.00	31,206,071.00	-33.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			47,014,678.00	31,210,932.00	-33.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180.00	500.00	177.8%
5) TOTAL, REVENUES			180.00	500.00	177.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		47,014,678.00	31,210,932.00	-33.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,014,678.00	31,210,932.00	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(47,014,498.00)	(31,210,432.00)	-33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,014,498.00)	(31,210,432.00)	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,236,405.59	31,221,907.59	-60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,236,405.59	31,221,907.59	-60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,236,405.59	31,221,907.59	-60.1%
2) Ending Balance, June 30 (E + F1e)			31,221,907.59	11,475.59	-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	31,206,072.90	1.90	-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	15,834.69	11,473.69	-27.5%
Bond Administrative Fees	0000	9780	15,834.69		
Bond Administrative Fees	0000	9780		11,473.69	
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	31,206,072.90	1.90
Total, Restricted Balance		31,206,072.90	1.90

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,553,479.00	2,319,021.00	-34.7%
5) TOTAL, REVENUES			3,553,479.00	2,319,021.00	-34.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	47,014.00	39,764.00	-15.4%
3) Employee Benefits		3000-3999	18,587.00	14,989.00	-19.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	711,858.00	1,215,795.00	70.8%
6) Capital Outlay		6000-6999	31,974,662.00	17,837,407.00	-44.2%
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			32,752,121.00	19,107,955.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,198,642.00)	(16,788,934.00)	-42.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,198,642.00)	(16,788,934.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,987,576.14	16,788,934.14	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,987,576.14	16,788,934.14	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,987,576.14	16,788,934.14	-63.5%
2) Ending Balance, June 30 (E + F1e)			16,788,934.14	.14	-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	16,788,934.14	.14	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,701,545.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	373,874.22		
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			20,075,419.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	464,555.78		
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			464,555.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			19,610,863.58		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	753,479.00	864,268.00	14.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	800,000.00	354,753.00	-55.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	1,100,000.00	-45.0%
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			3,553,479.00	2,319,021.00	-34.7%
TOTAL, REVENUES			3,553,479.00	2,319,021.00	-34.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	47,014.00	39,764.00	-15.4%
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			47,014.00	39,764.00	-15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,543.00	10,609.00	-15.4%
OASDI/Medicare/Alternative		3301-3302	3,597.00	3,042.00	-15.4%
Health and Welfare Benefits		3401-3402	1,695.00	702.00	-58.6%
Unemployment Insurance		3501-3502	24.00	20.00	-16.7%
Workers' Compensation		3601-3602	728.00	616.00	-15.4%
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			18,587.00	14,989.00	-19.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	711,858.00	1,215,795.00	70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			711,858.00	1,215,795.00	70.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	31,974,662.00	2.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	17,837,405.00	New
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			31,974,662.00	17,837,407.00	-44.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,752,121.00	19,107,955.00	-41.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,553,479.00	2,319,021.00	-34.7%
5) TOTAL, REVENUES			3,553,479.00	2,319,021.00	-34.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		220,601.00	209,753.00	-4.9%
8) Plant Services	8000-8999		32,531,520.00	18,898,202.00	-41.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,752,121.00	19,107,955.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(29,198,642.00)	(16,788,934.00)	-42.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,198,642.00)	(16,788,934.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,987,576.14	16,788,934.14	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,987,576.14	16,788,934.14	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,987,576.14	16,788,934.14	-63.5%
2) Ending Balance, June 30 (E + F1e)			16,788,934.14	.14	-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	16,788,934.14	.14	-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	16,788,934.14	.14
Total, Restricted Balance		<u>16,788,934.14</u>	<u>.14</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	958,980.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	400,000.00	250,000.00	-37.5%
5) TOTAL, REVENUES			1,358,980.00	250,000.00	-81.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,999,087.00	10,250,003.00	-21.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,999,087.00	10,250,003.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,640,107.00)	(10,000,003.00)	-14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,640,107.00)	(10,000,003.00)	-14.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,640,109.96	10,000,002.96	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,640,109.96	10,000,002.96	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,640,109.96	10,000,002.96	-53.8%
2) Ending Balance, June 30 (E + F1e)			10,000,002.96	(.04)	-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	10,000,002.96	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	(.04)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,345,489.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,345,489.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,345,489.06		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	958,980.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			958,980.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400,000.00	250,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	250,000.00	-37.5%
TOTAL, REVENUES			1,358,980.00	250,000.00	-81.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,999,087.00	10,250,003.00	-21.1%
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			12,999,087.00	10,250,003.00	-21.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,999,087.00	10,250,003.00	-21.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	958,980.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	400,000.00	250,000.00	-37.5%
5) TOTAL, REVENUES			1,358,980.00	250,000.00	-81.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,999,087.00	10,250,003.00	-21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,999,087.00	10,250,003.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,640,107.00)	(10,000,003.00)	-14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,640,107.00)	(10,000,003.00)	-14.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,640,109.96	10,000,002.96	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,640,109.96	10,000,002.96	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,640,109.96	10,000,002.96	-53.8%
2) Ending Balance, June 30 (E + F1e)			10,000,002.96	(.04)	-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	10,000,002.96	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	(.04)	New

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	7710	State School Facilities Projects	10,000,002.96	0.00
Total, Restricted Balance			10,000,002.96	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,138.00	1,668,138.00	-22.8%
5) TOTAL, REVENUES			2,161,138.00	1,668,138.00	-22.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,889.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,043,340.00	652,428.00	-68.1%
6) Capital Outlay		6000-6999	95,419,052.00	76,039,891.00	-20.3%
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			97,509,281.00	76,692,319.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,348,143.00)	(75,024,181.00)	-21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,000,000.00	41,500,000.00	-15.3%
b) Transfers Out		7600-7629	80,500.00	20,500.00	-74.5%
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			48,919,500.00	41,479,500.00	-15.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,428,643.00)	(33,544,681.00)	-27.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,973,355.78	67,544,712.78	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,973,355.78	67,544,712.78	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,973,355.78	67,544,712.78	-40.7%
2) Ending Balance, June 30 (E + F1e)			67,544,712.78	34,000,031.78	-49.7%
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	42,672,911.04	1.04	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,000,000.00	7,000,000.00	0.0%
Workforce Housing Project	0000	9760	7,000,000.00		
Workforce Housing Project	0000	9760		7,000,000.00	
d) Assigned					
Other Assignments		9780	17,871,801.74	27,000,030.74	51.1%
Future Projects	0000	9780	17,871,801.74		
Future Projects	0000	9780		27,000,030.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	84,876,118.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	15,920.00		
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			84,892,038.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,017,199.40		
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			1,017,199.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			83,874,839.35		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	111,138.00	118,138.00	6.3%
Interest		8660	2,000,000.00	1,500,000.00	-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	50,000.00	50,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,161,138.00	1,668,138.00	-22.8%
TOTAL, REVENUES			2,161,138.00	1,668,138.00	-22.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	46,889.00	0.00	-100.0%	
TOTAL, BOOKS AND SUPPLIES			46,889.00	0.00	-100.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,735,832.00	114,917.00	-93.4%	
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	307,508.00	537,511.00	74.8%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,043,340.00	652,428.00	-68.1%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	2,384,967.00	0.00	-100.0%	
Buildings and Improvements of Buildings		6200	93,034,085.00	76,039,891.00	-18.3%	
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			95,419,052.00	76,039,891.00	-20.3%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)						
			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			97,509,281.00	76,692,319.00	-21.3%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	49,000,000.00	41,500,000.00	-15.3%
(a) TOTAL, INTERFUND TRANSFERS IN				49,000,000.00	41,500,000.00	-15.3%
INTERFUND TRANSFERS OUT						
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	80,500.00	20,500.00	-74.5%
(b) TOTAL, INTERFUND TRANSFERS OUT				80,500.00	20,500.00	-74.5%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,919,500.00	41,479,500.00	-15.2%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,138.00	1,668,138.00	-22.8%
5) TOTAL, REVENUES			2,161,138.00	1,668,138.00	-22.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		97,509,281.00	76,692,319.00	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,509,281.00	76,692,319.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(95,348,143.00)	(75,024,181.00)	-21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,000,000.00	41,500,000.00	-15.3%
b) Transfers Out		7600-7629	80,500.00	20,500.00	-74.5%
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			48,919,500.00	41,479,500.00	-15.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,428,643.00)	(33,544,681.00)	-27.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,973,355.78	67,544,712.78	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,973,355.78	67,544,712.78	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,973,355.78	67,544,712.78	-40.7%
2) Ending Balance, June 30 (E + F1e)			67,544,712.78	34,000,031.78	-49.7%
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	42,672,911.04	1.04	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,000,000.00	7,000,000.00	0.0%
Workforce Housing Project	0000	9760	7,000,000.00		
Workforce Housing Project	0000	9760		7,000,000.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,871,801.74	27,000,030.74	51.1%
Future Projects	0000	9780	17,871,801.74		
Future Projects	0000	9780		27,000,030.74	
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	42,672,911.04	1.04
Total, Restricted Balance		42,672,911.04	1.04

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			208,811,013.00	208,360,934.00	184,311,757.00	183,588,120.00	196,336,034.00	187,649,909.00	198,790,741.00	227,933,246.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,171,203.00	12,171,203.00	42,219,834.00	21,908,165.00	21,908,165.00	42,219,834.00	21,908,165.00	21,908,165.00
Property Taxes	8020-8079		0.00	12,745.00	24.00	200,346.00	0.00	1,018,286.00	35,244,798.00	514.00
Miscellaneous Funds	8080-8099		0.00	(4,677,721.00)	345,337.00	(1,006,824.00)	(1,646,843.00)	(1,550,017.00)	(1,547,846.00)	(551,172.00)
Federal Revenue	8100-8299		3,821,657.00	1,015,119.00	(4,773,102.00)	8,303,532.00	340,035.00	4,140.00	5,462,042.00	6,748,513.00
Other State Revenue	8300-8599		3,326,623.00	3,347,226.00	5,714,329.00	8,002,982.00	7,258,794.00	8,468,222.00	9,619,228.00	10,206,289.00
Other Local Revenue	8600-8799		138,221.00	191,721.00	(2,577,614.00)	5,262,545.00	1,939,694.00	580,070.00	638,326.00	1,276,884.00
Interfund Transfers In	8900-8929		0.00	246,855.00	0.00	66,239.00	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			19,457,704.00	12,307,148.00	40,928,808.00	42,736,985.00	29,799,845.00	50,740,535.00	71,324,713.00	39,589,193.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,764,008.00	15,799,319.00	16,142,990.00	15,568,663.00	15,913,758.00	17,226,403.00	15,715,602.00	15,593,467.00
Classified Salaries	2000-2999		3,412,007.00	6,236,074.00	6,093,031.00	6,195,009.00	6,199,413.00	6,389,686.00	6,014,300.00	6,115,245.00
Employee Benefits	3000-3999		2,880,199.00	9,013,474.00	9,149,242.00	9,029,431.00	9,089,730.00	9,301,589.00	8,908,910.00	9,004,832.00
Books and Supplies	4000-4999		591,789.00	1,521,140.00	2,819,859.00	2,958,386.00	1,426,593.00	1,034,648.00	2,113,445.00	1,703,849.00
Services	5000-5999		518,679.00	5,989,389.00	5,909,114.00	8,766,976.00	3,843,948.00	4,392,424.00	9,810,301.00	7,450,072.00
Capital Outlay	6000-6999		2,006,944.00	2,359,129.00	1,339,176.00	197,050.00	899,316.00	124,057.00	84,000.00	371,613.00
Other Outgo	7000-7499		734,157.00	(362,200.00)	699,033.00	(8,726,444.00)	1,113,212.00	1,130,896.00	(464,350.00)	(2,947,211.00)
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
TOTAL DISBURSEMENTS			11,907,783.00	40,556,325.00	42,152,445.00	33,989,071.00	38,485,970.00	39,599,703.00	42,182,208.00	37,291,867.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,000,000.00	8,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,000,000.00	8,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		10,000,000.00	3,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		0.00	0.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	10,000,000.00	3,800,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(8,000,000.00)	4,200,000.00	500,000.00	4,000,000.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(450,079.00)	(24,049,177.00)	(723,637.00)	12,747,914.00	(8,686,125.00)	11,140,832.00	29,142,505.00	2,297,326.00
F. ENDING CASH (A + E)			208,360,934.00	184,311,757.00	183,588,120.00	196,336,034.00	187,649,909.00	198,790,741.00	227,933,246.00	230,230,572.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		230,230,572.00	243,371,649.00	235,746,427.00	243,203,088.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	42,219,834.00	21,908,165.00	21,908,165.00	42,219,836.00	0.00		324,670,734.00	324,670,734.00
Property Taxes	8020-8079	3,884,171.00	376,380.00	20,971,335.00	6,291,401.00			68,000,000.00	68,000,000.00
Miscellaneous Funds	8080-8099	(4,414,168.00)	(2,207,084.00)	(2,207,084.00)	(3,723,934.00)	396,826.00		(22,790,530.00)	(22,790,530.00)
Federal Revenue	8100-8299	2,040,604.00	8,299,659.00	3,527,827.00	(14,440,372.00)	7,000,000.00	8,000,000.00	35,349,654.00	35,349,654.00
Other State Revenue	8300-8599	10,815,828.00	11,628,743.00	5,356,215.00	8,068,645.00	8,000,000.00	1,000,000.00	100,813,124.00	100,813,124.00
Other Local Revenue	8600-8799	1,222,646.00	2,837,023.00	(1,550,285.00)	2,362,145.00	2,000,000.00		14,321,376.00	14,321,376.00
Interfund Transfers In	8900-8929	0.00	0.00	7,406.00	0.00			320,500.00	320,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		55,768,915.00	42,842,886.00	48,013,579.00	40,777,721.00	17,396,826.00	9,000,000.00	520,684,858.00	520,684,858.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,389,675.00	16,216,000.00	16,821,372.00	15,605,119.00	2,000,000.00	2,800,000.00	183,556,376.00	183,556,376.00
Classified Salaries	2000-2999	6,524,012.00	6,268,332.00	6,360,702.00	4,232,187.00	400,000.00	1,100,000.00	71,539,998.00	71,539,998.00
Employee Benefits	3000-3999	9,244,629.00	9,215,250.00	8,900,499.00	17,904,197.00	700,000.00	1,300,000.00	113,641,982.00	113,641,982.00
Books and Supplies	4000-4999	1,500,619.00	2,304,298.00	801,809.00	6,263,786.00	700,000.00	2,000,000.00	27,740,221.00	27,740,221.00
Services	5000-5999	8,123,670.00	6,820,953.00	7,338,955.00	10,728,711.00	2,000,000.00	2,450,000.00	84,143,192.00	84,143,192.00
Capital Outlay	6000-6999	(221,506.00)	33,446.00	510,154.00	(302,323.00)	500,000.00		7,901,056.00	7,901,056.00
Other Outgo	7000-7499	1,066,739.00	(390,171.00)	(176,573.00)	10,627,319.00			2,304,407.00	2,304,407.00
Interfund Transfers Out	7600-7629	0.00	10,000,000.00	0.00	43,275,000.00			53,275,000.00	53,275,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Month				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		42,627,838.00	50,468,108.00	40,556,918.00	108,333,996.00	6,300,000.00	9,650,000.00	544,102,232.00	544,102,232.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(17,396,826.00)		603,174.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(17,396,826.00)	0.00	603,174.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	6,300,000.00		20,100,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			3,500,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	6,300,000.00	0.00	23,600,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(23,696,826.00)	0.00	(22,996,826.00)	
E. NET INCREASE/DECREASE (B - C + D)		13,141,077.00	(7,625,222.00)	7,456,661.00	(67,556,275.00)	(12,600,000.00)	(650,000.00)	(46,414,200.00)	(23,417,374.00)
F. ENDING CASH (A + E)		243,371,649.00	235,746,427.00	243,203,088.00	175,646,813.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								162,396,813.00	

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,196.00	20,196.00	20,440.87	20,446.00	20,446.00	20,446.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,196.00	20,196.00	20,440.87	20,446.00	20,446.00	20,446.00
5. District Funded County Program ADA						
a. County Community Schools	46.00	46.00	46.00	46.00	46.00	46.00
b. Special Education-Special Day Class	12.00	12.00	12.00	12.00	12.00	12.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	58.00	58.00	58.00	58.00	58.00	58.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,254.00	20,254.00	20,498.87	20,504.00	20,504.00	20,504.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Twin Rivers Unified
Sacramento County

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,128.00	2,128.00	2,128.00	2,157.00	2,157.00	2,157.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,128.00	2,128.00	2,128.00	2,157.00	2,157.00	2,157.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,128.00	2,128.00	2,128.00	2,157.00	2,157.00	2,157.00

2024-25
Adopted Budget
MULTIYEAR PROJECTION ASSUMPTIONS
For 2025-26 and 2026-27

General Fund – Unrestricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) for the 2025-26 projection year is an increase of \$13.8 million.

- \$10.2 million increase for base funding
- \$3.6 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 2.93% COLA increase
- increase in the “funded” and actual ADA (Average Daily Attendance) is 258 ADA
 - 22,919 ADA (20,704 + 58 SCOE + 2,157 charters)
- Enrollment projection = 24,871 (22,466 + 95 SCOE + 2,310 charters)
- Attendance yield for LCFF = 92.3% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2026-27 LCFF projection is an increase of \$14.5 million and includes a 3.08% COLA increase and 100 ADA increase (+150 Northlake & -50 overall decline). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues decrease in the projection years for interest income. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$6.5 million for administrative and other support services from Twin Rivers. Interest income of \$6 million and \$1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease in 2025-26 for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$1.9 in 2025-26 and \$1 million in 2026-27. The increases are for special education and RRMA salary step/column increases and also an additional increase of \$900,000 in 2025-26 to support for special education programs. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.30% for step/column in both projection years. There are no salary schedule increases in either projection years. The 2025-26 Other Adjustments increase of \$1.7 million is for 9 additional TK teachers (5 for expanded birth months and 4 for new 20:1 state class size requirement) and 8 additional Northlake teachers. The 2026-27 Other Adjustments increase of \$4.8 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 2.10% for step in both projection years. There are no salary schedule increases in either projection years. The 2025-26 Other Adjustments increase of \$414,000 is for an additional 9 TK paraeducators. 2026-27 Other Adjustments increase of \$276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.55% in 2025-26 and an additional increase of 0.40% in 2026-27, \$236,000 and \$172,000 respectively.

Books and Supplies include an ongoing 3% increase for inflation in 2025-26 and again in 2026-27.

Services and Other Operating include an ongoing 3% increase for inflation in 2025-26 and again in 2026-27.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs are a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out decrease \$7.5 million in 2025-26 and ongoing of funds for facility projects.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

ENDING FUND BALANCE

The district does not have a structural deficit in either of the projection years. The 2025-26 and 2026-27 deficit are from the use of one-time carryover funds and facility projects. The district has enough of an ending fund balance in both projection years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.

The ending fund balances are categorized by the GASB 54 requirements.

2025-26:

Nonspendable - \$1,902,112

Restricted - \$74,109,417

Committed - \$20,660,502

- \$4,000,000 Resolution for technology

- \$10,000,000 Resolution for HVAC
- \$6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - \$2,653,248

Economic Uncertainties - \$48,260,472

Unassigned - \$0

2026-27:

Nonspendable - \$1,902,112

Restricted - \$70,161,578

Committed - \$20,660,502

- \$4,000,000 – Board Resolution for technology
- \$10,000,000 – Board Resolution for HVAC
- \$6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - \$2,635,248

Economic Uncertainties - \$43,984,237

Unassigned - \$0

General Fund – Restricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$4.8 million ongoing reduction in 2025-26 for ESSER funds.

Other State Revenues remain unchanged in the projection years. The largest funding source is \$30.8 million of ELOP funds, then \$28.6 million for SELPA and the third largest is \$15.2 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.9 million in 2025-26 and \$ million in 2026-27 to cover each year's salary step/column and program cost increases for special education and RRMA.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.30% for step/column in both projection years. There are no salary schedule increases in either of the projection years. The Other Adjustments column decrease in 2026-27 is to eliminate or move positions to unrestricted funds that were paid by block grant and other one-time funds.

Classified Salaries increase by 2.10% for step in both projection years. There are no salary schedule increases in either of the projection years. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease about \$200,00 in each of the projection years to support the increase salary costs.

Services and Other Operating decrease \$797,000 in 2025-26 to remove one-time items related to one-time funds and another \$5 million reduction in 2026-27 for one-time funds (mostly the LREBG).

Capital Outlay decrease in 2025-26 is \$4.8 million for the elimination of ESSER funded projects in the prior year. In 2026-27 the amount is unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs decrease slightly in each of the projection years.

ENDING FUND BALANCE

The multiyear projections reflect an ending fund balance of \$74.1 million in 2025-26 and \$70.1 million in 2026-27 for various categorical programs to be spent in the future.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	369,880,204.00	3.75%	383,737,077.00	3.80%	398,302,719.00
2. Federal Revenues	8100-8299	35,349,654.00	-13.58%	30,549,654.00	0.00%	30,549,654.00
3. Other State Revenues	8300-8599	100,813,124.00	0.00%	100,813,124.00	0.42%	101,237,778.00
4. Other Local Revenues	8600-8799	14,321,376.00	-20.95%	11,321,376.00	-8.83%	10,321,376.00
5. Other Financing Sources						
a. Transfers In	8900-8929	320,500.00	-6.40%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		520,684,858.00	1.16%	526,721,231.00	2.66%	540,711,527.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				183,556,376.00		187,209,609.00
b. Step & Column Adjustment				1,970,233.00		2,017,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,683,000.00		(268,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	183,556,376.00	1.99%	187,209,609.00	0.93%	188,959,334.00
2. Classified Salaries						
a. Base Salaries				71,539,998.00		73,258,938.00
b. Step & Column Adjustment				1,304,940.00		1,341,038.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				414,000.00		25,100.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,539,998.00	2.40%	73,258,938.00	1.86%	74,625,076.00
3. Employee Benefits	3000-3999	113,641,982.00	1.83%	115,718,876.00	1.01%	116,881,994.00
4. Books and Supplies	4000-4999	27,740,221.00	0.74%	27,945,184.00	0.70%	28,140,657.00
5. Services and Other Operating Expenditures	5000-5999	84,143,192.00	0.08%	84,211,190.00	-4.95%	80,039,411.00
6. Capital Outlay	6000-6999	7,901,056.00	-60.75%	3,101,056.00	0.00%	3,101,056.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,682,045.00	0.00%	3,682,045.00	0.00%	3,682,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,377,638.00)	0.00%	(1,377,638.00)	0.00%	(1,377,638.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,275,000.00	-10.32%	47,775,000.00	0.00%	47,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				3,643,871.00		7,108,666.00
11. Total (Sum lines B1 thru B10)		544,102,232.00	0.20%	545,168,131.00	0.69%	548,935,601.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(23,417,374.00)		(18,446,900.00)		(8,224,074.00)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		189,432,025.22		166,014,651.22		147,567,751.22
2. Ending Fund Balance (Sum lines C and D1)		166,014,651.22		147,567,751.22		139,343,677.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,902,112.39		1,902,112.19		1,902,112.19
b. Restricted	9740	90,443,513.42		74,109,417.00		70,161,578.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	2,635,248.00		2,635,248.00		2,635,248.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	50,373,275.64		48,260,472.03		43,984,237.03
2. Unassigned/Unappropriated	9790	(.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		166,014,651.22		147,567,751.22		139,343,677.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	50,373,275.64		48,260,472.03		43,984,237.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.23)		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)		50,373,275.41		48,260,472.03		43,984,237.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.26%		8.85%		8.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		22,603.00		22,841.00		22,933.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		544,102,232.00		545,168,131.00		548,935,601.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		544,102,232.00		545,168,131.00		548,935,601.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		16,323,066.96		16,355,043.93		16,468,068.03
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		16,323,066.96		16,355,043.93		16,468,068.03
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	368,180,204.00	3.76%	382,037,077.00	3.81%	396,602,719.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,753,223.00	0.00%	9,753,223.00	0.00%	9,753,223.00
4. Other Local Revenues	8600-8799	13,521,268.00	-22.19%	10,521,268.00	-9.50%	9,521,268.00
5. Other Financing Sources						
a. Transfers In	8900-8929	320,500.00	-6.40%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(50,998,182.00)	3.69%	(52,877,766.00)	1.84%	(53,848,766.00)
6. Total (Sum lines A1 thru A5c)		340,777,013.00	2.63%	349,733,802.00	3.60%	362,328,444.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				131,836,571.00		134,921,446.00
b. Step & Column Adjustment				1,401,875.00		1,441,979.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,683,000.00		4,816,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,836,571.00	2.34%	134,921,446.00	4.64%	141,179,425.00
2. Classified Salaries						
a. Base Salaries				50,813,225.00		52,159,903.00
b. Step & Column Adjustment				932,678.00		960,958.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				414,000.00		276,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,813,225.00	2.65%	52,159,903.00	2.37%	53,396,861.00
3. Employee Benefits	3000-3999	71,734,616.00	2.53%	73,546,991.00	2.88%	75,665,997.00
4. Books and Supplies	4000-4999	14,031,092.00	2.99%	14,451,092.00	2.99%	14,883,092.00
5. Services and Other Operating Expenditures	5000-5999	28,843,220.00	3.00%	29,708,220.00	3.00%	30,599,220.00
6. Capital Outlay	6000-6999	1,867,056.00	0.00%	1,867,056.00	0.00%	1,867,056.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	922,122.00	0.00%	922,122.00	0.00%	922,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,187,095.00)	-0.53%	(7,149,095.00)	-4.98%	(6,792,760.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,275,000.00	-10.32%	47,775,000.00	0.00%	47,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				3,643,871.00		7,108,666.00
11. Total (Sum lines B1 thru B10)		346,135,807.00	1.65%	351,846,606.00	4.19%	366,604,679.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,358,794.00)		(2,112,804.00)		(4,276,235.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		80,929,932.03		75,571,138.03		73,458,334.03
2. Ending Fund Balance (Sum lines C and D1)		75,571,138.03		73,458,334.03		69,182,099.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,902,112.39		1,902,112.00		1,902,112.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	2,635,248.00		2,635,248.00		2,635,248.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	50,373,275.64		48,260,472.03		43,984,237.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,571,138.03		73,458,334.03		69,182,099.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	50,373,275.64		48,260,472.03		43,984,237.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			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)		50,373,275.64		48,260,472.03		43,984,237.03
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.						
Please see assumptions attached.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,700,000.00	0.00%	1,700,000.00	0.00%	1,700,000.00
2. Federal Revenues	8100-8299	35,349,654.00	-13.58%	30,549,654.00	0.00%	30,549,654.00
3. Other State Revenues	8300-8599	91,059,901.00	0.00%	91,059,901.00	0.47%	91,484,555.00
4. Other Local Revenues	8600-8799	800,108.00	0.00%	800,108.00	0.00%	800,108.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	50,998,182.00	3.69%	52,877,766.00	1.84%	53,848,766.00
6. Total (Sum lines A1 thru A5c)		179,907,845.00	-1.62%	176,987,429.00	0.79%	178,383,083.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,719,805.00		52,288,163.00
b. Step & Column Adjustment				568,358.00		575,746.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(5,084,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,719,805.00	1.10%	52,288,163.00	-8.62%	47,779,909.00
2. Classified Salaries						
a. Base Salaries				20,726,773.00		21,099,035.00
b. Step & Column Adjustment				372,262.00		380,080.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(250,900.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,726,773.00	1.80%	21,099,035.00	0.61%	21,228,215.00
3. Employee Benefits	3000-3999	41,907,366.00	0.63%	42,171,885.00	-2.27%	41,215,997.00
4. Books and Supplies	4000-4999	13,709,129.00	-1.57%	13,494,092.00	-1.75%	13,257,565.00
5. Services and Other Operating Expenditures	5000-5999	55,299,972.00	-1.44%	54,502,970.00	-9.29%	49,440,191.00
6. Capital Outlay	6000-6999	6,034,000.00	-79.55%	1,234,000.00	0.00%	1,234,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,759,923.00	0.00%	2,759,923.00	0.00%	2,759,923.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,809,457.00	-0.65%	5,771,457.00	-6.17%	5,415,122.00
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)		197,966,425.00	-2.35%	193,321,525.00	-5.69%	182,330,922.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(18,058,580.00)		(16,334,096.00)		(3,947,839.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		108,502,093.19		90,443,513.19		74,109,417.19
2. Ending Fund Balance (Sum lines C and D1)		90,443,513.19		74,109,417.19		70,161,578.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		.19		.19
b. Restricted	9740	90,443,513.42		74,109,417.00		70,161,578.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		90,443,513.19		74,109,417.19		70,161,578.19
E. AVAILABLE RESERVES						
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)						
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.						
Please see assumptions attached.						

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	(379,409.00)	0.00	(1,558,175.00)				
Other Sources/Uses Detail					380,500.00	60,775,000.00		
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	113,760.00	0.00	207,196.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	70,000.00	0.00	592,297.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	195,649.00	0.00	758,682.00	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					11,775,000.00	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	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					49,000,000.00	80,500.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								

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				
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	379,409.00	(379,409.00)	1,558,175.00	(1,558,175.00)	61,155,500.00	61,155,500.00	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	(343,053.00)	0.00	(1,377,638.00)				
Other Sources/Uses Detail					320,500.00	53,275,000.00		
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	113,760.00	0.00	210,534.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	70,000.00	0.00	474,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	159,293.00	0.00	692,415.00	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					11,775,000.00	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		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
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					41,500,000.00	20,500.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								

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
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								

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
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	343,053.00	(343,053.00)	1,377,638.00	(1,377,638.00)	53,595,500.00	53,595,500.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	22,603.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	21,419	21,628		
Charter School	2,182	2,091		
Total ADA	23,601	23,719	N/A	Met
Second Prior Year (2022-23)				
District Regular	20,312	21,137		
Charter School	2,111	2,003		
Total ADA	22,423	23,140	N/A	Met
First Prior Year (2023-24)				
District Regular	20,425	20,441		
Charter School	2,051	2,128		
Total ADA	22,476	22,569	N/A	Met
Budget Year (2024-25)				
District Regular	20,446			
Charter School	2,157			
Total ADA	22,603			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	21,855	21,758		
Charter School	2,282	2,185		
Total Enrollment	24,137	23,943	0.8%	Met
Second Prior Year (2022-23)				
District Regular	21,643	21,946		
Charter School	2,209	2,160		
Total Enrollment	23,852	24,106	N/A	Met
First Prior Year (2023-24)				
District Regular	22,039	22,101		
Charter School	2,214	2,284		
Total Enrollment	24,253	24,385	N/A	Met
Budget Year (2024-25)				
District Regular	22,186			
Charter School	2,310			
Total Enrollment	24,496			

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	18,776	21,758	
Charter School	1,966	2,185	
Total ADA/Enrollment	20,742	23,943	86.6%
Second Prior Year (2022-23)			
District Regular	19,789	21,946	
Charter School	2,003	2,160	
Total ADA/Enrollment	21,792	24,106	90.4%
First Prior Year (2023-24)			
District Regular	20,196	22,101	
Charter School	2,128	2,284	
Total ADA/Enrollment	22,324	24,385	91.5%
		Historical Average Ratio:	89.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	90.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	20,446	22,186		
Charter School	2,157	2,310		
Total ADA/Enrollment	22,603	24,496	92.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	20,704	22,466		
Charter School	2,157	2,310		
Total ADA/Enrollment	22,861	24,776	92.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	20,796	22,566		
Charter School	2,157	2,310		
Total ADA/Enrollment	22,953	24,876	92.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

The historical average ratio prior to COVID was about 94%. We are working our way back up to the 94%.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,626.87	22,661.00	22,915.00	23,007.00
b. Prior Year ADA (Funded)		22,626.87	22,661.00	22,915.00
c. Difference (Step 1a minus Step 1b)		34.13	254.00	92.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.15%	1.12%	.40%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		362,757,862.00	368,180,204.00	382,037,077.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		3,881,509.12	10,787,679.98	11,766,741.97
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.22%	4.05%	3.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.22% to 2.22%	3.05% to 5.05%	2.48% to 4.48%

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)	66,210,000.00	68,000,000.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	385,766,914.00	392,670,734.00	408,227,607.00	422,793,249.00
District's Projected Change in LCFF Revenue:		1.79%	3.96%	3.57%
LCFF Revenue Standard		0.22% to 2.22%	3.05% to 5.05%	2.48% to 4.48%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2021-22)	192,034,614.35	221,252,557.47	86.8%		
Second Prior Year (2022-23)	219,276,195.66	251,536,479.03	87.2%		
First Prior Year (2023-24)	235,798,887.00	276,052,703.00	85.4%		
		Historical Average Ratio:	86.5%		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):			3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2024-25)	254,384,412.00	292,860,807.00	86.9%		Met
1st Subsequent Year (2025-26)	260,628,340.00	304,071,606.00	85.7%		Met
2nd Subsequent Year (2026-27)	270,242,283.00	318,829,679.00	84.8%		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):	1.22%	4.05%	3.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.78% to 11.22%	-5.95% to 14.05%	-6.52% to 13.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.78% to 6.22%	-0.95% to 9.05%	-1.52% to 8.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	80,948,859.00		
Budget Year (2024-25)	35,349,654.00	(56.33%)	Yes
1st Subsequent Year (2025-26)	30,549,654.00	(13.58%)	Yes
2nd Subsequent Year (2026-27)	30,549,654.00	0.00%	No

Explanation:
(required if Yes)

Federal revenues decrease in 24-25 due to no unearned revenue and most COVID funds are gone. 25-26 decrease is the final COVID/ESSER funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	119,363,575.00		
Budget Year (2024-25)	100,813,124.00	(15.54%)	Yes
1st Subsequent Year (2025-26)	100,813,124.00	0.00%	No
2nd Subsequent Year (2026-27)	101,237,778.00	.42%	No

Explanation:
(required if Yes)

State revenues decrease in 2024-25 for one-time funds in the prior year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	30,669,833.00		
Budget Year (2024-25)	14,321,376.00	(53.30%)	Yes
1st Subsequent Year (2025-26)	11,321,376.00	(20.95%)	Yes
2nd Subsequent Year (2026-27)	10,321,376.00	(8.83%)	Yes

Explanation:
(required if Yes)

Other Local revenues decrease in 2024-25 for one-time funds in the prior year (CalShape). The next two years of reductions are for interest income.

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

First Prior Year (2023-24)	47,348,806.00		
Budget Year (2024-25)	27,740,221.00	(41.41%)	Yes
1st Subsequent Year (2025-26)	27,945,184.00	.74%	No
2nd Subsequent Year (2026-27)	28,140,657.00	.70%	No

Explanation:
(required if Yes)

2024-25 reductions are related to the reduction in one-time categorical revenue.

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

First Prior Year (2023-24)	97,109,910.00		
Budget Year (2024-25)	84,143,192.00	(13.35%)	Yes
1st Subsequent Year (2025-26)	84,211,190.00	.08%	No
2nd Subsequent Year (2026-27)	80,039,411.00	(4.95%)	Yes

Explanation:
(required if Yes)

2024-25 reductions are related to the reduction in one-time categorical revenue and PARS early retirement payment. 2026-27 reduction is mostly the one-time LREBG funds.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	230,982,267.00		
Budget Year (2024-25)	150,484,154.00	(34.85%)	Not Met
1st Subsequent Year (2025-26)	142,684,154.00	(5.18%)	Met
2nd Subsequent Year (2026-27)	142,108,808.00	(.40%)	Met

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

First Prior Year (2023-24)	144,458,716.00		
Budget Year (2024-25)	111,883,413.00	(22.55%)	Not Met
1st Subsequent Year (2025-26)	112,156,374.00	.24%	Met
2nd Subsequent Year (2026-27)	108,180,068.00	(3.55%)	Met

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

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

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

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

Federal revenues decrease in 24-25 due to no unearned revenue and most COVID funds are gone. 25-26 decrease is the final COVID/ESSER funds.

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

State revenues decrease in 2024-25 for one-time funds in the prior year.

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

Other Local revenues decrease in 2024-25 for one-time funds in the prior year (CalShape). The next two years of reductions are for interest income.

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)

2024-25 reductions are related to the reduction in one-time categorical revenue.

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

2024-25 reductions are related to the reduction in one-time categorical revenue and PARS early retirement payment. 2026-27 reduction is mostly the one-time LREBG funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

524,103,339.00

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

0.00

3% Required Minimum Contribution (Line 2c times 3%) Budgeted Contribution¹ to the Ongoing and Major Maintenance Account Status

c. Net Budgeted Expenditures and Other Financing Uses

524,103,339.00

15,723,100.17

15,300,000.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The RRMA budget is based on anticipated actual expenditures which will be less than the Adopted Budget expenditures (there will be unspent program carry over funds).

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	39,033,413.47	43,419,509.88	55,732,069.64
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.23)
e. Available Reserves (Lines 1a through 1d)	39,033,413.47	43,419,509.88	55,732,069.41
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	469,938,971.39	523,347,859.80	585,048,288.00
b. Plus: Special Education Pass-Through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	469,938,971.39	523,347,859.80	585,048,288.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.3%	8.3%	9.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.8%	2.8%	3.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	15,337,976.75	272,396,547.61	N/A	Met
Second Prior Year (2022-23)	16,177,190.10	303,564,497.68	N/A	Met
First Prior Year (2023-24)	5,994,220.00	336,827,703.00	N/A	Met
Budget Year (2024-25) (Information only)	(5,358,794.00)	346,135,807.00		

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 ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	32,545,217.00	43,420,545.18	N/A	Met
Second Prior Year (2022-23)	47,119,397.00	58,758,521.93	N/A	Met
First Prior Year (2023-24)	70,576,244.93	74,935,712.03	N/A	Met
Budget Year (2024-25) (Information only)	80,929,932.03			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	<input type="text" value="175,646,813.00"/>		Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,603	22,841	22,933
District's Reserve Standard Percentage Level:	3%	3%	3%

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): _____

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	544,102,232.00	545,168,131.00	548,935,601.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	544,102,232.00	545,168,131.00	548,935,601.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	16,323,066.96	16,355,043.93	16,468,068.03
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	16,323,066.96	16,355,043.93	16,468,068.03

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	50,373,275.64	48,260,472.03	43,984,237.03
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.23)	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)	50,373,275.41	48,260,472.03	43,984,237.03
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.26%	8.85%	8.01%
District's Reserve Standard (Section 10B, Line 7):		16,323,066.96	16,355,043.93	16,468,068.03
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(47,845,467.00)			
Budget Year (2024-25)	(50,998,182.00)	3,152,715.00	6.6%	Met
1st Subsequent Year (2025-26)	(52,877,766.00)	1,879,584.00	3.7%	Met
2nd Subsequent Year (2026-27)	(53,848,766.00)	971,000.00	1.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	380,500.00			
Budget Year (2024-25)	320,500.00	(60,000.00)	(15.8%)	Not Met
1st Subsequent Year (2025-26)	300,000.00	(20,500.00)	(6.4%)	Met
2nd Subsequent Year (2026-27)	300,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	60,775,000.00			
Budget Year (2024-25)	53,275,000.00	(7,500,000.00)	(12.3%)	Not Met
1st Subsequent Year (2025-26)	47,775,000.00	(5,500,000.00)	(10.3%)	Not Met
2nd Subsequent Year (2026-27)	47,775,000.00	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)

2024-25 remove one-time transfer from FD 40 (tower leases) to GF to cover facilities accountability program.

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)

2024-25 remove one-time transfer out to FD 40 for Workforce Housing Project. 2025-26 remove one-time transfer to FD 40 for facility projects.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds		FD 51 (BIRF)	FD 51 OB7439	365,857,226
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				365,857,226

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	22,685,672	33,023,339	32,173,937	25,248,397
Supp Early Retirement Program	1,805,993			
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	24,491,665	33,023,339	32,173,937	25,248,397
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual bond payments.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retiree health benefits are from age 55-65 with 15 years of service for certificated bargaining unit members (TRUE) and 10 years of service for all management, confidential, police and CSEA bargaining unit members.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	6,948,283

4 OPEB Liabilities

a. Total OPEB liability

47,704,724.00

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

0.00

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

47,704,724.00

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

7/1/2022

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,251,459.00	3,251,459.00	3,251,459.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,200,000.00	1,200,000.00	1,200,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,200,000.00	1,200,000.00	1,200,000.00
d. Number of retirees receiving OPEB benefits	217.00	217.00	217.00

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

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

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

No

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

Property, liability and workers compensation are all with Schools Insurance Authority.
--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1464.8	1481.3	1498.3	1504.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jan 17, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 03, 2023

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

Yes

If Yes, date of budget revision board adoption:

Mar 14, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7.	Amount included for any tentative salary schedule increases			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	16,000,812.00		
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?				
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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.):

The H&W cost paid by the District ranges from 100-49%.

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	1132.90	1153.90	1161.775	1161.775

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Nov 15, 2022

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

If Yes, date of Superintendent and CBO certification:

Nov 01, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2022

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7.	Amount included for any tentative salary schedule increases			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	10,386,260.00		
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

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:				

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

The H&W cost paid by the District ranges from 100-49%.

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	195.2	192.2	192.2	192.2

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

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:

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

Total cost of salary settlement

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits	2,420,861.00		
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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)
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			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes
Jun 25, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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