

# 2024-2025 Adopted Budget

## **Board of Trustees**

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Preparing the  
Foundation for Each  
Student to Build  
Tomorrow's World

**Yuba City Unified School District**

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G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
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25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance		
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		
CC	Workers' Compensation Certification		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	G	G

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: 425 Plumas Blvd. Suite 200, Yuba City, CA 95991

Date: 6/7/2024

Adoption Date: 6/25/2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 425 Plumas Blvd. Suite 200,  
Yuba City, CA 95991

Date: 6/11/2024

Time: 7:00 PM

Contact person for additional information on the budget reports:

Name: Laura Estey

Title: Director of Accounting

Telephone: (530) 822-7670

E-mail: lestey@ycusd.org

Criteria and Standards Review Summary

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/11/2024

For additional information on this certification, please contact:

Name: Scott Bentley  
Title: Assistant Superintendent  
Telephone: (530) 822-7621  
E-mail: sbentley@ycusd.org



## **YUBA CITY UNIFIED SCHOOL DISTRICT 2024-2025 BUDGET ADOPTION**

California law requires that school districts take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the proposed budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the proposed spending plan for the coming year.

Governing boards are required to take formal actions in the process of reviewing and adopting an operating budget. The first required action of a governing board is to hold a public hearing where the budget is presented. Public notice is given that the District's Proposed Budget is available for public review and that a public hearing will be held prior to the proposed budget adoption. Following the public hearing, the governing board must adopt a budget before the end of the current fiscal year, for the subsequent fiscal year, which begins on July 1.

AB (Assembly Bill) 1200 requires the Board to revise the District budget within 45 days of the adoption of the state budget if there are changes in the state budget that affect the district budget. The process of budgeting becomes complicated since school districts must adjust as early as March but cannot always form a clear picture of the revenue until after the state adopts or revises its budget.

The 2024-2025 Budget is presented by major object account classification.

**GENERAL FUND**  
**FUND 01**

**Revenue Sources:**

*See revenue breakdown following the Revenue descriptions*

**Local Control Funding Formula (LCFF) Sources (#8010-8099)**

The LCFF is the major portion of District revenue, which is based on:

- 1) Cost-of-living-adjustment
- 2) District's Average Daily Attendance
- 3) Unduplicated percentage of pupils that are low income, English Learners, or foster youth.

LCFF consists of State Aid and local property tax income.

As a result of the COVID-19 pandemic, the District was held harmless and was funded based upon the 2019-2020 P2 Average Daily Attendance (ADA) for 2020/2021 and 2021/2022. For 2022/2023, 2023/2024, and again for 2024/2025 the Governor proposed funding based on the greater of the following:

- Current-Year ADA
- Prior-Year ADA
- Computed average ADA using the prior three years' ADA

Based on this proposal, we are budgeting our LCFF revenue for 2024/2025 to be prior year ADA. The figure Yuba City Unified is using is 10,776.9.

The District estimates that its percentage of unduplicated students will be 74.75% for 2024-2025 and the Supplemental/Concentration grant will be funded on a rolling 3-year average of 76.08%

The District has budgeted its LCFF revenue in accordance with the Governor's proposed Cost-of-Living-Adjustment (COLA) of 1.07%. In addition, there is a proposed additional ADA grade span augmentation. After this add on, the adjusted base grant is the following:

- TK \$14,100
- K-3 \$11,033
- 4-6 \$10,146
- 7-8 \$10,446
- 9-12 \$12,421

### **Federal Revenue (#8100-8299)**

The District participates in Federal grant programs. For 2024/2025, the largest of our Federal funds is Title I, with a total of \$7,883,824. Title I is based on the number of students from low-income families and has one overriding goal: To improve the teaching and learning of children in high-poverty schools to enable them to meet challenging academic content and performance standards.

Other specialized Federal programs include Title II Teacher Quality, Title III LEP, Title IV Student Support, Special Education IDEA and Perkins. We also continue to spend down one-time COVID related dollars coming to us. These funds are broken into different 'pots' with different requirements for spending,

### **Other State Revenue (#8300-8599)**

The stand-alone State programs are Expanded Learning Opportunity Program, Lottery, Home to School Transportation add-on, ASES, Special Ed Mental Health Services, Tobacco Use Prevention Education (TUPE), Arts & Music in Schools (Prop 28), In-Person Instruction Grant, Career Technical Education Incentive Grant, Classified Summer Assistance Program, Pre-K Program Planning and Implementation, K-12 Strong Workforce Program, and the Mandated Block Grant.

### **Other Local Revenue (#8600-8799)**

Other Local Revenue is generated by donations, interest, and contracts for services with outside agencies.

Under AB 602 Special Education funds are allocated to the Special Education Local Plan Area (SELPA) on a per ADA basis, and then allocated to districts based on an established plan. The Sutter County SELPA model separates revenue and expenditures. The allocation plan attempts to distribute revenue to LEAs in the manner the funds were generated. Centralized expenses are separated by program and the cost per student in each program is applied to the district of residence. Net cost is the difference between district revenue and the district expense. Positive net cost is transferred to the district as revenue to operate Special Education Programs. Negative net cost is billed to the district.

Revenue 2024-2025			Budget 24/25	25/26 at Budget	26/27 at Budget
Resource	Object				
0000	8011	State Aid	\$ 50,579,856	\$ 53,025,286	\$ 54,241,725
0790	8011	State Aid	\$ 34,963,678	\$ 34,529,477	\$ 35,006,146
1400	8012	EPA	\$ 37,552,722	\$ 38,567,010	\$ 39,137,646
0000	8021	Tax Relief Subventions Homeowner's Exempt	\$ 248,223	\$ 248,223	\$ 248,223
0000	8029	Other Subventions/In-lieu Taxes	\$ 14,597	\$ 14,597	\$ 14,597
0000	8041	Secured Roll Taxes	\$ 31,877,886	\$ 31,877,886	\$ 31,877,886
0000	8042	Unsecured Roll Taxes	\$ 1,575,299	\$ 1,575,299	\$ 1,575,299
0000	8043	Prior Year Taxes	\$ 48,933	\$ 48,933	\$ 48,933
0000	8044	Supplemental Taxes	\$ 601,896	\$ 601,896	\$ 601,896
0000	8045	ERAF (Ed Rev Augmentation Fnd)	\$ 2,026,913	\$ 2,026,913	\$ 2,026,913
0000	8047	Community Redevelopment Fund	\$ 302,344	\$ 302,344	\$ 302,344
0000	8096	Trans to Charter, In-lieu Prop Tx	\$ (2,679,319)	\$ (2,684,852)	\$ (2,724,025)
<b>LCFF SOURCES</b>			<b>\$ 157,113,028</b>	<b>\$ 160,133,012</b>	<b>\$ 162,357,583</b>
3310	8181	Special Ed Entitlement	\$ 2,148,403	\$ 2,148,403	\$ 2,148,403
3305/08/15/27	8182	Spec Ed Discretionary Grants	\$ 171,335	\$ 171,335	\$ 171,335
3010	8290	Title I, Part A	\$ 4,293,777	\$ 4,293,777	\$ 4,293,777
3182	8290	ESSA School Improvement (CSI)	\$ 653,776	\$ 653,776	\$ 653,776
3214	8290	ESSER III 20%	\$ 3,584,628	\$ -	\$ -
3218	8290	ELO ESSER III SREM	\$ 435,705	\$ -	\$ -
3219	8290	ELO ESSER III SRLL	\$ 1,125,166	\$ -	\$ -
3550	8290	Perkins	\$ 127,000	\$ -	\$ -
4035	8290	Title II, Part A	\$ 515,000	\$ 515,000	\$ 515,000
4127	8290	Title IV, Student Support	\$ 280,000	\$ 280,000	\$ 280,000
4203	8290	Title III, LEP Student Program	\$ 325,000	\$ 325,000	\$ 325,000
3010	8291	Title I, prior year	\$ 3,590,047	\$ -	\$ -
3182	8291	ESSA School Improvement (CSI), prior year	\$ 653,776	\$ -	\$ -
4035	8291	Title II, prior year	\$ 581,053	\$ -	\$ -
4127	8291	Title IV, prior year	\$ 580,526	\$ -	\$ -
4203	8291	Title III, prior year	\$ 328,203	\$ -	\$ -
<b>TOTAL FEDERAL REVENUE</b>			<b>\$ 19,393,395</b>	<b>\$ 8,387,291</b>	<b>\$ 8,387,291</b>
0000	8550	Mandated Block Grant	\$ 522,407	\$ 522,407	\$ 522,407
1100	8560	Lottery-Non-Prop 20	\$ 1,910,938	\$ 1,910,938	\$ 1,910,938
6300	8560	Lottery-Prop 20	\$ 777,331	\$ 777,331	\$ 777,331
0000	8590	Home to School Transportation	\$ 801,436	\$ 824,918	\$ 850,325
2600	8590	Expanded Learning Opportunity Program	\$ 12,305,242	\$ 12,305,242	\$ 12,305,242
6010	8590	ASES	\$ 1,904,244	\$ 1,904,244	\$ 1,904,244
6546	8590	Spec Ed Mental Health	\$ 1,260,569	\$ 1,260,569	\$ 1,260,569
6690	8590	Tobacco Use Prevention Education	\$ 122,631	\$ -	\$ -
6770	8590	Arts & Music in Schools (Prop 28)	\$ 2,074,262	\$ 2,074,262	\$ 2,074,262
7415	8590	Class. Summer Assistance Program	\$ 530,070	\$ 530,070	\$ 530,070
7422	8590	In-Person Instruction	\$ 996,754	\$ -	\$ -
7690	8590	GASB 38	\$ 6,407,988	\$ 6,407,988	\$ 6,407,988
6053	8591	Pre-K Program Planning & Implementation, prior year	\$ 625,296	\$ -	\$ -
6387	8591	CTEIG, prior year	\$ 711,550	\$ -	\$ -
6388	8591	K-12 Strong Workforce Program, prior year	\$ 291,175	\$ -	\$ -
<b>TOTAL OTHER STATE REVENUE</b>			<b>\$ 31,241,893</b>	<b>\$ 28,517,969</b>	<b>\$ 28,543,376</b>
0000	8631	Sale of Equip and Supplies	\$ 3,000	\$ 3,000	\$ 3,000
0000	8660	Interest	\$ 900,000	\$ 900,000	\$ 900,000
0000	8675	Transportation Fees	\$ 400	\$ 400	\$ 400
Misc	8677	Interagency Services	\$ 30,000	\$ 30,000	\$ 30,000
0000	8697	Stale Dated Checks	\$ 5,000	\$ 5,000	\$ 5,000
Misc	8699	All Other Local Revenue	\$ 1,279,961	\$ 1,279,961	\$ 1,279,961
6500	8792	Transfer of Apportionment from Co. Office of Ed	\$ 118,778	\$ 118,778	\$ 118,778
6500/6501	8793	From County Offices	\$ 4,209,182	\$ 4,209,182	\$ 4,209,182
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>\$ 6,546,321</b>	<b>\$ 6,546,321</b>	<b>\$ 6,546,321</b>
<b>TOTAL REVENUE</b>			<b>\$ 214,294,637</b>	<b>\$ 203,584,593</b>	<b>\$ 205,834,571</b>

## **EXPENDITURES AND OTHER USES:**

### **Certificated Salaries (#1000-1999)**

Certificated salaries are those that require a credential or permit. Certificated personnel, except administrators, are represented by the Yuba City Teachers Association (YCTA) for collective bargaining. All contract salaries have been updated to reflect step, column, and longevity increases.

Staffing is in accordance with collective bargaining agreements and District budget guidelines. Anticipated enrollment and staffing changes have been considered.

### **Classified Salaries (#2000-2999)**

Classified salaries are for support staff that do not require a credential. Classified personnel, in most cases, are represented by the California School Employees Association (CSEA). All contract salaries have been updated to reflect steps and longevity increases.

Staffing is in accordance with collective bargaining agreements and District budget guidelines. Anticipated student enrollment and staffing changes have been considered.

### **Employee Benefits (#3000-3999)**

The proposed budget includes salary-related benefits as required by law, and health and welfare benefits based on the applicable contracts with the various employee organizations.

### **Books, Supplies, Services and Operating Expenses (#4000-5999)**

The budget includes revenue to purchase textbooks, reference books, non-capitalized equipment, instructional materials, and operational supplies. Also, services and operating expenses, dues, professional development, travel, utilities, legal fees, and liability/casualty insurance.

### **Capital Outlay (#6000-6599)**

Capital Outlay includes new and replacement equipment and major improvements to buildings and grounds.

### **Other Outgo and Transfers Out (#7100-7699)**

This includes payments for tuition (Special Ed), excess costs, and/or deficits paid to programs operated by County Superintendents of Schools. It also includes transfers to school districts or charter schools of apportionments, such as special education and transfers of indirect costs between resources and funds.

**TOTAL EXPENDITURES FOR FUND 01:**

Salaries and Benefits	\$162,501,082
Books and Supplies	18,282,924
Services and Other Operating Expenditures	27,560,848
Capital Outlay	1,797,909
Other Outgoing	<u>4,830,000</u>
Total Expenditures	\$ 214,972,763

**CONTRIBUTIONS TO RESTRICTED RESOURCES**

Special Education	\$ 23,851,338
Maintenance	<u>13,176,167</u>
Unrestricted	\$ 37,027,505

**ENDING FUND BALANCE**

The District's Reserve for Economic Uncertainties is designated at 3% as mandated by the State: \$6,425,664.

Remaining components of the General Fund balance consists of \$49,027,793 restricted programs, \$50,000 non-spendable (revolving account) and \$13,403,402 in Fund Balance that is Unassigned/Unappropriated.

**CHILD DEVELOPMENT FUND  
FUND 12**

The Child Development Fund is used to account separately for Federal, State, and Local revenue to operate Child Development Programs.

Estimated Beginning Fund Balance	\$ 823,557
Revenue	5,844,071
Expenditures	<u>5,883,208</u>
Ending Fund Balance	\$ 784,420

**CAFETERIA FUND**  
**FUND 13**

The Cafeteria Fund is used to account separately for Federal, State and Local resources to operate the Food Service Program. There are nine central kitchens allocated at Andros Karperos, April Lane, Barry, Gray Ave., King Ave., Riverbend, Park Ave., Yuba City HS and River Valley HS. These site kitchens are used to prepare meals for all students within the Yuba City Unified School District plus four schools outside the District. Out of district schools are Feather River Academy, Nuestro School, Yuba City Charter and Saint Isidore School.

Estimated Beginning Fund Balance	\$ 7,928,682
Revenue/Transfers In	10,817,800
Expenditures	<u>11,729,042</u>
Ending Fund Balance	\$ 7,017,440

**DEFERRED MAINTENANCE FUND**  
**FUND 14**

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems
- Exterior/interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Ed Code 17280-17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials contacting asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

Estimated Beginning Fund Balance	\$ 2,078,002
Revenue	55,000
Expenditures	0
Ending Fund Balance	\$ 2,133,002

**PUPIL TRANSPORTION EQUIPMENT FUND**  
**FUND 15**

The Pupil Transportation Equipment Fund is established for the purpose of maintaining an updated fleet of student transportation buses. Establishing a Fund 15 provides the Board with the flexibility to accumulate general fund moneys for the purpose of acquisition, rehabilitation, or replacement of equipment used to transport students. Fund 15 requires Board action to move funds to and from the Fund 15 resource. These funds are to be utilized as defined by Board Policy. They will be disclosed and reported on at each reporting period within the annual budgeting process.

Estimated Beginning Fund Balance	\$ 615,107
Revenue	9,000
Expenditures	<u>0</u>
Ending Fund Balance	\$ 624,107

**DEVELOPER FEES FUND**  
**FUND 25**

Developer Fees are collected for the purpose of constructing school facilities, updating current facilities and to provide temporary housing for students.

Operating expenses include lease payment on portable classrooms at various school sites.

Estimated Beginning Fund Balance	\$ 1,678,229
Revenue	467,000
Expenditures/Transfers Out	<u>16,000</u>
Ending Fund Balance	\$ 2,129,229

**COUNTY SCHOOL FACILITIES FUND**  
**FUND 35**

This fund is established pursuant to Education Code Section 17071.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998.

Estimated Beginning Fund Balance	\$ 526,979
Revenue	6,000
Expenditures/Transfers Out	<u>0</u>
Ending Fund Balance	\$ 532,979



**RESERVE FOR CAPITAL OUTLAY FUND**  
**FUND 40**

Fund 40 supports district-wide building and equipment needs. Revenue reflects projected interest income and rental fees from the rental of our facilities.

Estimated Beginning Fund Balance	\$ 2,290,019
Revenue	64,000
Expenditures	<u>0</u>
Ending Fund Balance	\$ 2,354,019

**MELLO ROOS CFD #1 FUND**  
**FUND 49**

Fund 49 sources were used to finance the issuance of Certificates of Participation (COPs). The District first issued COPs in 1993 for construction of Andros Karperos School. In August 1997, a new issuance for \$13,140,000 was made. The 1997 COPs allowed for the refinancing of the 1993 COPs leaving a balance of approximately \$8,000,000 for capital improvements to existing school facilities and to construct new school facilities.

In September 2006 YCUSD issued an additional \$29,125,000 in COPs for various capital projects including the completion of Riverbend School, field and stadium projects at the two high schools and the purchase of land for a future school.

Estimated Beginning Fund Balance	\$ 24,471,021
Revenue	5,519,501
Expenditure	3,057,582
Transfers Out	<u>1,152,723</u>
Ending Fund Balance	\$ 25,780,217

**BOND INTEREST AND REDEMPTION FUND**  
**COUNT FUND 51**

Fund 51 exists for the repayment of bonds issued for a school district. The county auditor maintains control over these funds. The county treasurer shall pay the principal and interest on the bonds from taxes levied by the county auditor-controller. Expenditures in this fund are limited to bond interest, redemption, and related costs.

YCUSD passed a \$30.6M local school bond in November 1999. The first series of bonds were sold in June 2000, the second series were sold in September 2002, and the third was sold in October 2004. In November 2004 the voters approved Measure K, a \$25.7M local school bond. These bonds were sold in July 2005.

The debt payment is budgeted at \$5,457,787.

**DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS**  
**COUNTY FUND 52**

The Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

The debt payment is budgeted at \$1,152,723.

**SELF-INSURANCE FUND**  
**FUND 67**

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity such as workers' compensation, health and welfare, and deductible property loss. The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues

Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Estimated Beginning Net Position	\$ 65,600
Revenue	1,100
Expenditures/Transfers Out	<u>55,000</u>
Ending Net Position	\$ 11,700

**FOUNDATION PRIVATE-PURPOSE TRUST FUND**  
**FUND 73**

Fund 73 is a Fiduciary Fund. Fiduciary funds are used to account for assets held in a trustee or agent capacity for others. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. This fund is used to account separately for gifts or bequests per Education Code Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs. This fund should be used when there is a formal trust agreement with the donor. Amounts in the Foundation Private-Purpose Trust Fund shall be expended only for the specific purposes of the gift or bequest.

Estimated Beginning Net Position	\$ 946,667
Revenue	0
Expenditures/Transfers Out	<u>0</u>
Ending Net Position	\$ 946,667

**YUBA CITY UNIFIED SCHOOL DISTRICT  
2024-25 BUDGET DEVELOPMENT**

	General Fund 01	Child Development 12	Cafeteria 13	Deferred Maintenance 14	Pupil Transportation 15	Developer Fees 25	Special Res RDA/ Bldg & Equip 40 & 41	Mello Roos 49	Total All Funds
Beginning Balance	68,801,020	823,557	7,928,682	2,078,002	615,107	1,678,229	2,290,019	24,471,021	108,685,637
<b>REVENUES</b>									
LCFF Revenue	157,113,028	0	0	0	0	0	0	0	157,113,028
Federal Revenue	19,393,395	0	8,011,800	0	0	0	0	0	27,405,195
State Revenue	31,241,893	5,829,021	2,500,000	0	0	0	0	0	39,570,914
Local Revenue	6,546,321	15,050	305,000	55,000	9,000	467,000	64,000	5,519,501	12,980,872
<b>TOTAL REVENUES</b>	<b>214,294,637</b>	<b>5,844,071</b>	<b>10,816,800</b>	<b>55,000</b>	<b>9,000</b>	<b>467,000</b>	<b>64,000</b>	<b>5,519,501</b>	<b>237,070,009</b>
<b>EXPENDITURES</b>									
Certificated Salaries	78,265,722	1,187,408	0	0	0	0	0	0	79,453,130
Classified Salaries	33,044,355	1,622,722	3,471,104	0	0	0	0	41,900	38,180,081
Employee Benefits	51,191,005	1,115,117	1,601,407	0	0	0	0	15,682	53,923,211
Books & Supplies	18,282,924	1,273,743	4,492,000	0	0	0	0	0	24,048,667
Services, Other Operating	27,560,848	230,334	308,450	0	0	16,000	0	0	28,115,632
Capital Outlay	1,797,909	25,000	1,500,000	0	0	0	0	3,000,000	6,322,909
Other Outgo	4,830,000	0	0	0	0	0	0	0	4,830,000
Direct Support/Indirect	(784,965)	428,884	356,081	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>214,187,798</b>	<b>5,883,208</b>	<b>11,729,042</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>3,057,582</b>	<b>234,873,630</b>
Interfund Transfers									
Transfers In	0	0	1,000	0	0	0	0	0	1,000
Transfers Out	1,000	0	0	0	0	0	0	1,152,723	1,153,723
Contributions to Restricted	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>(1,000)</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,152,723)</b>	<b>(1,152,723)</b>
<b>NET INCR (DECR) IN FUND BALANCE</b>	<b>105,839</b>	<b>(39,137)</b>	<b>(911,242)</b>	<b>55,000</b>	<b>9,000</b>	<b>451,000</b>	<b>64,000</b>	<b>1,309,196</b>	<b>1,043,656</b>
Ending Balance	68,906,859	784,420	7,017,440	2,133,002	624,107	2,129,229	2,354,019	25,780,217	109,729,293
<b>COMPONENTS OF ENDING FUND BALANCE</b>									
Nonspendable (Revolving Cash, Stores, and Prepaid Expenditures)	50,000	0	0	0	0	0	0	0	50,000
Restricted	49,027,793	699,291	7,017,440	0	0	2,129,229	0	0	58,873,753
Assigned	0	85,129	0	2,133,002	624,107	0	2,354,019	25,780,217	30,976,474
Designated for Economic Uncertainty	6,425,664	0	0	0	0	0	0	0	6,425,664
Unappropriated Fund Balance	13,403,402	0	0	0	0	0	0	0	13,403,402

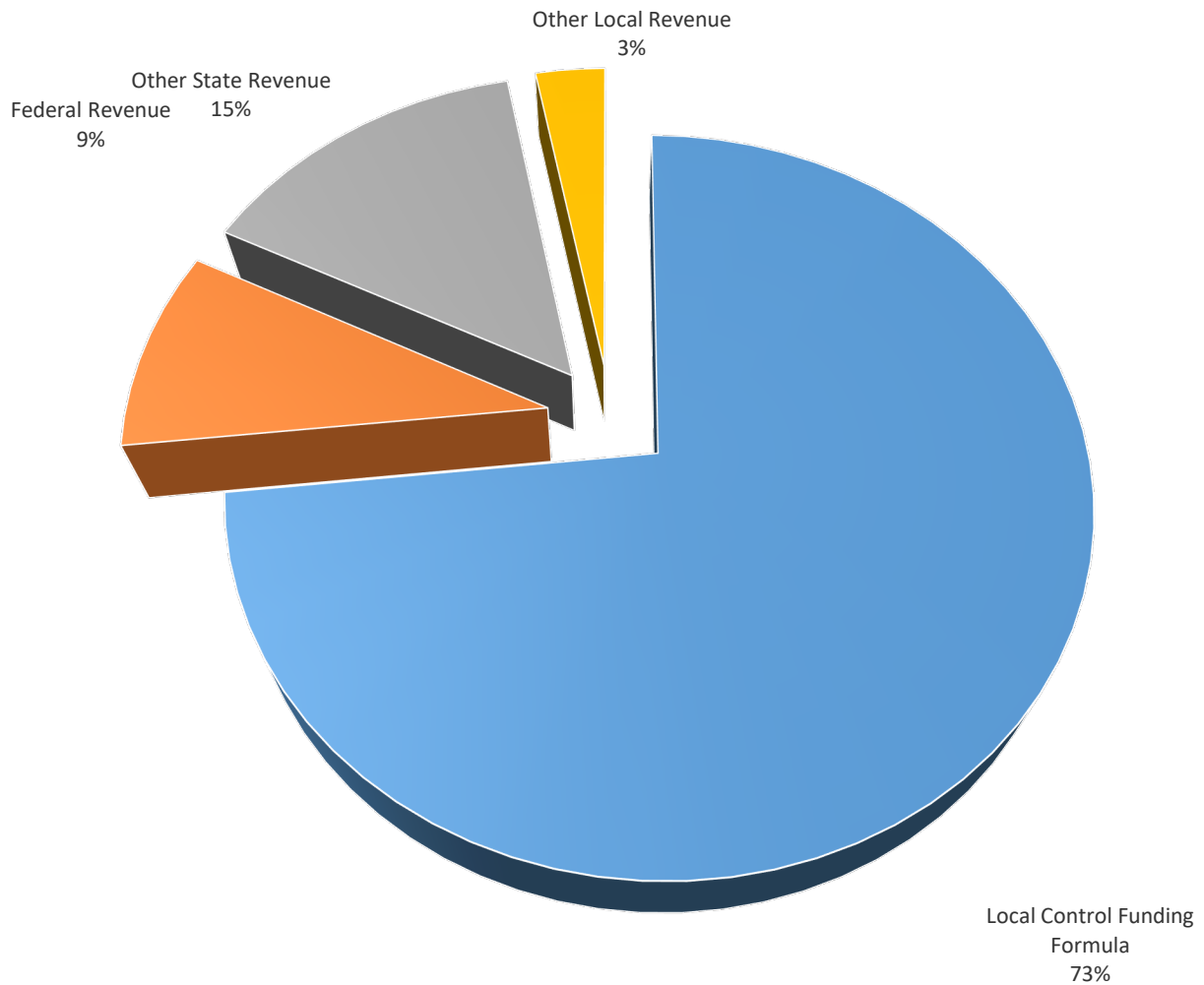
## Yuba City Unified (71456) - 24-25 Budget Development

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>General Assumptions</b>								
COLA & Augmentation	5.07%	13.26%	8.22%	10.7%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Student Assumptions:</b>								
Enrollment Count	12,034	11,926	11,711	11,485	11,315	11,171	11,171	11,171
Unduplicated Pupil Count (UPC)	9,727	9,383	8,754	8,585	8,458	8,350	8,350	8,350
Unduplicated Pupil Percentage (UPP)	79.24%	79.65%	78.11%	76.08%	74.79%	74.79%	74.79%	74.79%
Current Year LCFF Average Daily Attendance (ADA)	10,473.93	10,901.86	10,776.90	10,568.98	10,412.02	10,279.41	10,279.41	10,279.41
Funded LCFF ADA	11,855.57	11,993.27	11,086.99	10,776.90	10,752.92	10,585.97	10,420.14	10,323.62
LCFF ADA Funding Method	Prior Yr	3-PY Average	3-PY Average	Prior Yr	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)	-	-	-	-	-	-	-	-
<b>LCFF Entitlement Summary</b>								
Base Grant	\$103,402,402	\$112,576,091	\$118,578,624	\$116,271,863	\$119,515,367	\$121,185,829	\$123,183,806	\$125,993,685
Grade Span Adjustment	3,983,018	4,336,721	4,607,087	4,634,415	4,747,257	4,792,208	4,837,244	4,910,302
Adjusted Base Grant	\$107,385,420	\$116,912,812	\$123,185,711	\$120,906,278	\$124,262,624	\$125,978,037	\$128,021,050	\$130,903,987
Supplemental Grant	17,018,441	18,624,211	19,244,071	18,397,100	18,577,262	18,833,716	19,139,146	19,370,145
Concentration Grant	16,919,647	18,732,355	18,504,341	16,566,578	15,952,215	16,172,430	16,434,702	16,804,798
Total Base, Supplemental and Concentration Grant	\$141,323,508	\$154,269,378	\$160,934,123	\$155,869,956	\$158,792,101	\$160,984,183	\$163,594,898	\$167,278,931
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	290,987	290,987	290,987	290,987	290,987	290,987	290,987	290,987
Add-on: Home-to-School Transportation	732,721	732,721	732,721	801,436	824,918	850,325	878,386	907,285
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	627,243	799,233	952,085	1,049,924	1,082,413	1,118,217	1,155,016
Total Allowance and Add-On Amounts	\$1,023,708	\$1,650,951	\$1,883,171	\$2,044,508	\$2,165,829	\$2,223,725	\$2,287,590	\$2,353,288
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$142,347,216	\$155,920,329	\$162,817,294	\$157,914,464	\$160,957,930	\$163,207,908	\$165,882,488	\$169,632,219
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$142,347,216	\$155,920,329	\$162,817,294	\$157,914,464	\$160,957,930	\$163,207,908	\$165,882,488	\$169,632,219
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$12,007	\$13,685	\$14,685	\$14,653	\$14,969	\$15,417	\$15,919	\$16,481
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	\$142,347,216	\$155,920,329	\$162,817,294	\$157,914,464	\$160,957,930	\$163,207,908	\$165,882,488	\$169,632,219
<b>LCFF Sources Summary</b>								
<b>Funding Source Summary</b>								
Local Revenue (net of In-Lieu of Property Taxes)	\$29,683,255	\$30,772,377	\$34,091,291	\$34,016,772	\$34,011,239	\$33,972,066	\$33,932,011	\$33,908,149
Education Protection Account Entitlement (Includes \$200/minimum per ADA)	\$43,005,408	\$9,564,154	\$38,224,234	\$37,552,722	\$38,567,010	\$39,137,646	\$39,795,822	\$40,724,347
Net State Aid (excludes Additional State Aid)	\$69,658,553	\$115,583,798	\$90,501,769	\$86,344,970	\$88,379,681	\$90,098,196	\$92,154,655	\$94,999,723
Additional State Aid	-	-	-	-	-	-	-	-
Total Funding Sources	\$142,347,216	\$155,920,329	\$162,817,294	\$157,914,464	\$160,957,930	\$163,207,908	\$165,882,488	\$169,632,219
<b>Funding Source by Resource-Object</b>								
State Aid (Resource Code 0000, Object Code 8011)	\$69,658,553	\$115,583,798	\$90,501,769	\$86,344,970	\$88,379,681	\$90,098,196	\$92,154,655	\$94,999,723
EPA, Current Year (Resource 1400, Object Code 8012)	\$43,008,698	\$9,564,154	\$38,224,234	\$37,552,722	\$38,567,010	\$39,137,646	\$39,795,822	\$40,724,347
(- 4 plus Current Year Actual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$37,501	\$375,286	\$76,978	-	-	-	-	-
(- 4 less Prior Year Actual)	-	-	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$31,810,473	\$33,147,278	\$36,696,091	\$36,696,091	\$36,696,091	\$36,696,091	\$36,696,091	\$36,696,091
In-Lieu of Property Taxes (Object Code 8096)	(2,127,218)	(2,374,901)	(2,604,800)	(2,679,319)	(2,684,852)	(2,724,025)	(2,764,080)	(2,787,942)

## Yuba City Unified (714561) - 24-25 Budget Development

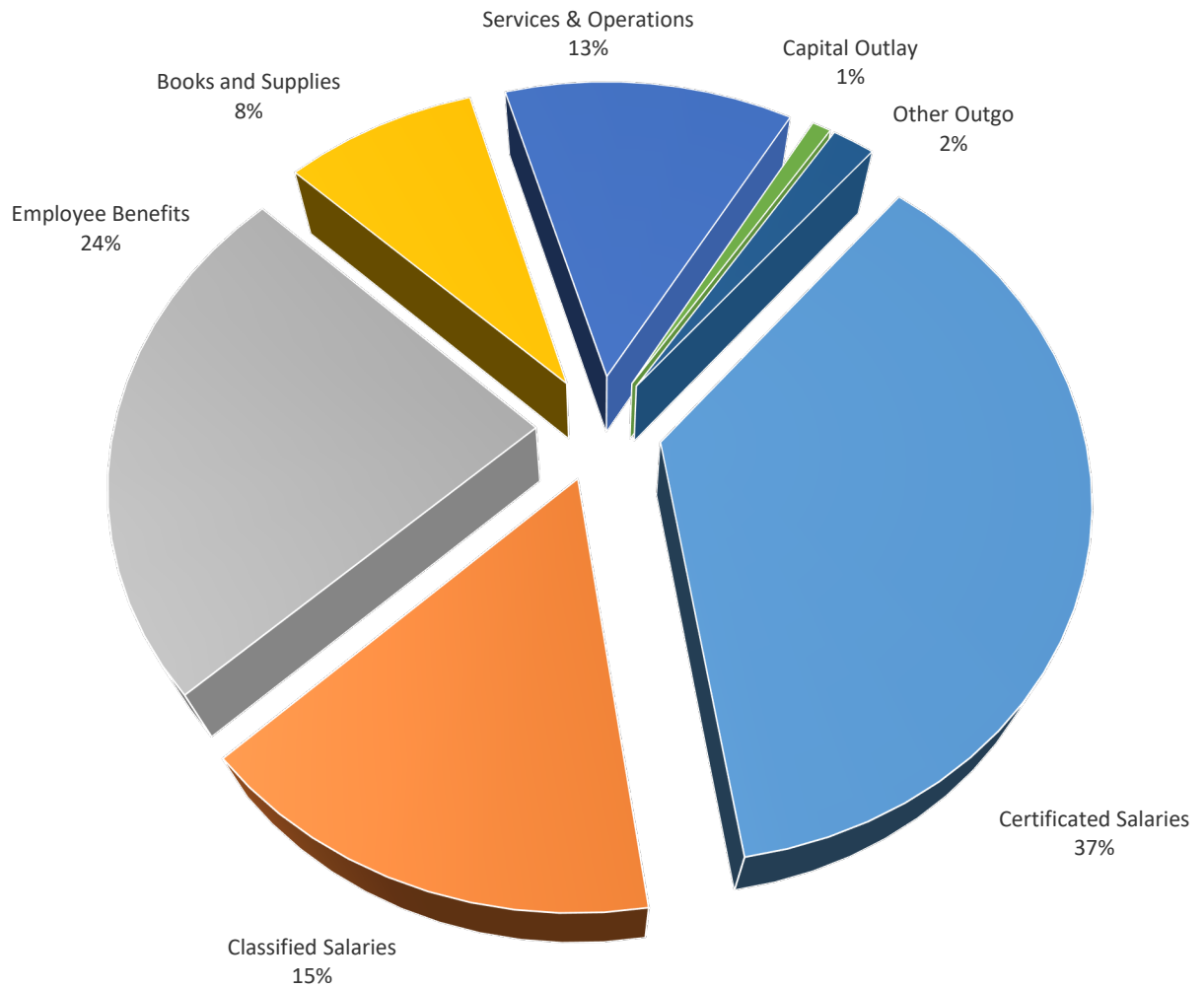
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Entitlement and Source Reconciliation</b>								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 142,347,216	\$ 155,920,329	\$ 162,817,294	\$ 157,914,464	\$ 160,957,930	\$ 163,207,908	\$ 165,882,488	\$ 169,632,219
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 142,347,216	\$ 155,920,329	\$ 162,817,294	\$ 157,914,464	\$ 160,957,930	\$ 163,207,908	\$ 165,882,488	\$ 169,632,219
<b>LCAP Percentage to Increase or Improve Services Calculation</b>								
Base Grant (Excludes add-ons for TIG & Transportation)				\$ 121,858,363	\$ 125,312,548	\$ 127,060,450	\$ 129,139,267	\$ 132,059,003
Supplemental and Concentration Grant funding in the LCAP year				\$ 34,963,678	\$ 34,529,477	\$ 35,006,146	\$ 35,573,848	\$ 36,374,944
Projected Additional 15% Concentration Grant funding in the LCAP year				\$ 3,823,058	\$ 3,681,281	\$ 3,732,098	\$ 3,792,624	\$ 3,878,031
Percentage to Increase or Improve Services				28.69%	27.55%	27.55%	27.55%	27.54%
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 11,758.82	\$ 13,352.27	\$ 14,306.77	\$ 14,268.64	\$ 14,557.55	\$ 15,006.09	\$ 15,501.90	\$ 16,011.77
Grades 4-6	\$ 10,811.27	\$ 12,276.86	\$ 13,154.49	\$ 13,119.98	\$ 13,385.74	\$ 13,798.49	\$ 14,253.42	\$ 14,722.40
Grades 7-8	\$ 11,131.07	\$ 12,641.05	\$ 13,543.81	\$ 13,508.03	\$ 13,781.88	\$ 14,206.14	\$ 14,675.12	\$ 15,158.15
Grades 9-12	\$ 13,235.41	\$ 15,030.71	\$ 16,104.42	\$ 16,063.18	\$ 16,388.75	\$ 16,893.51	\$ 17,450.66	\$ 18,024.43
<b>Base Grants</b>								
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180
Grades 4-6	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357
Grades 7-8	20%	20%	20%	20%	20%	20%	20%	20%
Grades 9-12	20%	20%	20%	20%	20%	20%	20%	20%
<b>Supplemental Grant</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	\$ 79,246	\$ 79,656	\$ 78,116	\$ 76,086	\$ 74,756	\$ 74,756	\$ 74,756	\$ 74,756
Grades 4-6	\$ 1,416	\$ 1,612	\$ 1,711	\$ 1,684	\$ 1,703	\$ 1,756	\$ 1,814	\$ 1,873
Grades 7-8	\$ 1,302	\$ 1,482	\$ 1,573	\$ 1,549	\$ 1,566	\$ 1,614	\$ 1,668	\$ 1,722
Grades 9-12	\$ 1,340	\$ 1,526	\$ 1,620	\$ 1,594	\$ 1,612	\$ 1,662	\$ 1,717	\$ 1,773
Grades 9-12	\$ 1,594	\$ 1,815	\$ 1,926	\$ 1,896	\$ 1,917	\$ 1,976	\$ 2,042	\$ 2,109
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	\$ 24,240	\$ 24,650	\$ 23,100	\$ 21,080	\$ 19,750	\$ 19,750	\$ 19,750	\$ 19,750
Grades 4-6	\$ 1,408	\$ 1,621	\$ 1,645	\$ 1,517	\$ 1,462	\$ 1,508	\$ 1,557	\$ 1,609
Grades 7-8	\$ 1,294	\$ 1,491	\$ 1,513	\$ 1,394	\$ 1,345	\$ 1,386	\$ 1,432	\$ 1,479
Grades 9-12	\$ 1,333	\$ 1,535	\$ 1,557	\$ 1,436	\$ 1,385	\$ 1,427	\$ 1,474	\$ 1,523
Grades 9-12	\$ 1,585	\$ 1,825	\$ 1,852	\$ 1,707	\$ 1,646	\$ 1,697	\$ 1,753	\$ 1,811

**YUBA CITY UNIFIED SCHOOL DISTRICT**  
**2024-25 Budget Development**  
**General Fund Revenue**



Local Control Funding Formula	\$	157,113,028
Federal Revenue	\$	19,393,395
Other State Revenue	\$	31,241,893
Other Local Revenue	\$	6,546,321
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>214,294,637</b>

**YUBA CITY UNIFIED SCHOOL DISTRICT**  
**2024-25 Budget Development**  
**General Fund Expenditures**



Certificated Salaries	\$	78,265,722
Classified Salaries	\$	33,044,355
Employee Benefits	\$	51,191,005
Books and Supplies	\$	18,282,924
Services & Operations	\$	27,560,848
Capital Outlay	\$	1,797,909
Other Outgo	\$	4,045,035
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>214,187,798</b>



District: Yuba City Unified School District  
CDS #: 71464

**Adopted Budget**  
**2024-2025 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**  
**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**  
**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for**  
**assigned and unassigned ending fund balances in excess of the minimum reserve standard**  
**for economic uncertainties for each fiscal year identified in the budget.**

**Combined Assigned and Unassigned/Unappropriated Fund Balances**

Form	Fund		<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>	
01	General Fund		\$19,879,066	\$15,532,242	\$11,332,033	
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$ -	\$ -	\$ -	
Total Assigned and Unassigned Ending Fund Balances			\$19,879,066	\$15,532,242	\$11,332,033	
District Standard Reserve Level			3%	3%	3%	
District Minimum Reserve for Economic Uncertainties			\$ 6,425,664	\$ 6,115,823	\$ 6,182,066	
Remaining Balance to Substantiate Need			\$ 13,453,402	\$ 9,416,419	\$ 5,149,967	
<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>						
Form	Fund	Description of Need				
01	General Fund	Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	
01	General Fund	Potential usages include increased reserve for future economic uncertainty, current district and departmental operational needs and current district instructional needs as defined by Yuba City Unified School District Board of Education in compliance with their stated goals and objectives.	\$ 13,403,402	\$ 9,366,419	\$ 5,099,967	
Total of Substantiated Needs			\$ 13,453,402	\$ 9,416,419	\$ 5,149,967	
Remaining Unsubstantiated Balance			\$ -	\$ -	\$ -	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

INTENTIONALLY

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			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	164,644,650.00	0.00	164,644,650.00	157,113,028.00	0.00	157,113,028.00	-4.6%
2) Federal Revenue		8100-8299	0.00	27,481,200.00	27,481,200.00	0.00	19,393,395.00	19,393,395.00	-29.4%
3) Other State Revenue		8300-8599	3,739,045.00	33,964,098.00	37,703,143.00	3,234,781.00	28,007,112.00	31,241,893.00	-17.1%
4) Other Local Revenue		8600-8799	2,147,744.00	4,838,620.00	6,986,364.00	1,992,400.00	4,553,921.00	6,546,321.00	-6.3%
5) TOTAL, REVENUES			170,531,439.00	66,283,918.00	236,815,357.00	162,340,209.00	51,954,428.00	214,294,637.00	-9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,131,126.00	19,476,703.00	91,607,829.00	66,301,220.00	11,964,502.00	78,265,722.00	-14.6%
2) Classified Salaries		2000-2999	14,652,265.00	18,595,700.00	33,247,965.00	13,618,210.00	19,426,145.00	33,044,355.00	-0.6%
3) Employee Benefits		3000-3999	31,935,463.00	21,452,477.00	53,387,940.00	31,296,102.00	19,894,903.00	51,191,005.00	-4.1%
4) Books and Supplies		4000-4999	7,344,747.00	19,958,459.00	27,303,206.00	6,567,857.00	11,715,067.00	18,282,924.00	-33.0%
5) Services and Other Operating Expenditures		5000-5999	17,903,579.00	10,942,187.00	28,845,766.00	15,469,547.00	12,091,301.00	27,560,848.00	-4.5%
6) Capital Outlay		6000-6999	6,177,337.00	4,759,361.00	10,936,698.00	533,000.00	1,264,909.00	1,797,909.00	-83.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	4,600,000.00	4,600,000.00	0.00	4,830,000.00	4,830,000.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,286,267.00)	2,593,987.00	(692,280.00)	(3,302,962.00)	2,517,997.00	(784,965.00)	13.4%
9) TOTAL, EXPENDITURES			146,858,250.00	102,378,874.00	249,237,124.00	130,482,974.00	83,704,824.00	214,187,798.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,673,189.00	(36,094,956.00)	(12,421,767.00)	31,857,235.00	(31,750,396.00)	106,839.00	-100.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,919,727.00)	34,919,727.00	0.00	(37,027,505.00)	37,027,505.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,920,727.00)	34,919,727.00	(1,000.00)	(37,028,505.00)	37,027,505.00	(1,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,247,538.00)	(1,175,229.00)	(12,422,767.00)	(5,171,270.00)	5,277,109.00	105,839.00	-100.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,980,747.00	44,925,913.00	89,906,660.00	25,050,336.00	43,750,684.00	68,801,020.00	-23.5%
b) Audit Adjustments		9793	(8,682,873.00)	0.00	(8,682,873.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,297,874.00	44,925,913.00	81,223,787.00	25,050,336.00	43,750,684.00	68,801,020.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,297,874.00	44,925,913.00	81,223,787.00	25,050,336.00	43,750,684.00	68,801,020.00	-15.3%
2) Ending Balance, June 30 (E + F1e)			25,050,336.00	43,750,684.00	68,801,020.00	19,879,066.00	49,027,793.00	68,906,859.00	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	35,002.36	0.00	35,002.36	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	800.00	0.00	800.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,750,684.00	43,750,684.00	0.00	49,027,793.00	49,027,793.00	12.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,477,144.00	0.00	7,477,144.00	6,425,664.00	0.00	6,425,664.00	-14.1%
Unassigned/Unappropriated Amount		9790	17,487,389.64	0.00	17,487,389.64	13,403,402.00	0.00	13,403,402.00	-23.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,762,959.67	24,925,753.76	66,688,713.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	172,573.05	672,245.86	844,818.91				
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	35,002.36	0.00	35,002.36				

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	800.00	0.00	800.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			42,021,335.08	25,597,999.62	67,619,334.70				
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	4,329,511.63	1,041,731.01	5,371,242.64				
2) Due to Grantor Governments		9590	988,938.00	2,582,033.20	3,570,971.20				
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	1,655,839.10	1,655,839.10				
6) TOTAL, LIABILITIES			5,318,449.63	5,279,603.31	10,598,052.94				
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)			36,702,885.45	20,318,396.31	57,021,281.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	95,649,968.00	0.00	95,649,968.00	85,543,534.00	0.00	85,543,534.00	-10.6%
Education Protection Account State Aid - Current Year		8012	34,911,042.00	0.00	34,911,042.00	37,552,722.00	0.00	37,552,722.00	7.6%
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	248,223.00	0.00	248,223.00	248,223.00	0.00	248,223.00	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	14,597.00	0.00	14,597.00	14,597.00	0.00	14,597.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,877,886.00	0.00	31,877,886.00	31,877,886.00	0.00	31,877,886.00	0.0%
Unsecured Roll Taxes		8042	1,575,299.00	0.00	1,575,299.00	1,575,299.00	0.00	1,575,299.00	0.0%
Prior Years' Taxes		8043	48,933.00	0.00	48,933.00	48,933.00	0.00	48,933.00	0.0%
Supplemental Taxes		8044	601,896.00	0.00	601,896.00	601,896.00	0.00	601,896.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,026,913.00	0.00	2,026,913.00	2,026,913.00	0.00	2,026,913.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	302,344.00	0.00	302,344.00	302,344.00	0.00	302,344.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			167,257,101.00	0.00	167,257,101.00	159,792,347.00	0.00	159,792,347.00	-4.5%
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	(2,612,451.00)	0.00	(2,612,451.00)	(2,679,319.00)	0.00	(2,679,319.00)	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			164,644,650.00	0.00	164,644,650.00	157,113,028.00	0.00	157,113,028.00	-4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,148,403.00	2,148,403.00	0.00	2,148,403.00	2,148,403.00	0.0%
Special Education Discretionary Grants		8182	0.00	167,478.00	167,478.00	0.00	171,335.00	171,335.00	2.3%
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		3,995,967.00	3,995,967.00		7,883,824.00	7,883,824.00	97.3%
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		357,899.00	357,899.00		1,096,053.00	1,096,053.00	206.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		677,140.00	677,140.00		653,203.00	653,203.00	-3.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		89,857.00	89,857.00		2,168,078.00	2,168,078.00	2,312.8%
Career and Technical Education	3500-3599	8290		175,270.00	175,270.00		127,000.00	127,000.00	-27.5%
All Other Federal Revenue	All Other	8290	0.00	19,869,186.00	19,869,186.00	0.00	5,145,499.00	5,145,499.00	-74.1%
TOTAL, FEDERAL REVENUE			0.00	27,481,200.00	27,481,200.00	0.00	19,393,395.00	19,393,395.00	-29.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	51,345.00	51,345.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	522,407.00	0.00	522,407.00	522,407.00	0.00	522,407.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,371,678.00	1,270,967.00	3,642,645.00	1,910,938.00	777,331.00	2,688,269.00	-26.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,928,327.00	1,928,327.00		1,904,244.00	1,904,244.00	-1.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		122,631.00	122,631.00		122,631.00	122,631.00	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		1,957,372.00	1,957,372.00		711,550.00	711,550.00	-63.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	844,960.00	28,633,456.00	29,478,416.00	801,436.00	24,491,356.00	25,292,792.00	-14.2%
TOTAL, OTHER STATE REVENUE			3,739,045.00	33,964,098.00	37,703,143.00	3,234,781.00	28,007,112.00	31,241,893.00	-17.1%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,284.00	0.00	2,284.00	3,000.00	0.00	3,000.00	31.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	444,363.00	0.00	444,363.00	900,000.00	0.00	900,000.00	102.5%
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	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Interagency Services		8677	81,043.00	14,520.00	95,563.00	30,000.00	0.00	30,000.00	-68.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	906.00	906.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,619,654.00	317,179.00	1,936,833.00	1,059,000.00	225,961.00	1,284,961.00	-33.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,506,015.00	4,506,015.00		4,327,960.00	4,327,960.00	-4.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,147,744.00	4,838,620.00	6,986,364.00	1,992,400.00	4,553,921.00	6,546,321.00	-6.3%
TOTAL, REVENUES			170,531,439.00	66,283,918.00	236,815,357.00	162,340,209.00	51,954,428.00	214,294,637.00	-9.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	58,906,713.00	16,536,451.00	75,443,164.00	53,590,914.00	9,339,473.00	62,930,387.00	-16.6%
Certificated Pupil Support Salaries		1200	4,476,264.00	1,656,876.00	6,133,140.00	4,782,673.00	1,329,820.00	6,112,493.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,286,576.00	824,803.00	8,111,379.00	7,100,192.00	617,990.00	7,718,182.00	-4.8%
Other Certificated Salaries		1900	1,461,573.00	458,573.00	1,920,146.00	827,441.00	677,219.00	1,504,660.00	-21.6%
TOTAL, CERTIFICATED SALARIES			72,131,126.00	19,476,703.00	91,607,829.00	66,301,220.00	11,964,502.00	78,265,722.00	-14.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,226,305.00	6,616,751.00	7,843,056.00	972,153.00	7,262,141.00	8,234,294.00	5.0%
Classified Support Salaries		2200	3,629,052.00	10,417,782.00	14,046,834.00	3,242,729.00	10,667,722.00	13,910,451.00	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,578,713.00	218,630.00	1,797,343.00	1,547,027.00	258,352.00	1,805,379.00	0.4%
Clerical, Technical and Office Salaries		2400	7,775,362.00	632,180.00	8,407,542.00	7,251,552.00	665,849.00	7,917,401.00	-5.8%
Other Classified Salaries		2900	442,833.00	710,357.00	1,153,190.00	604,749.00	572,081.00	1,176,830.00	2.0%
TOTAL, CLASSIFIED SALARIES			14,652,265.00	18,595,700.00	33,247,965.00	13,618,210.00	19,426,145.00	33,044,355.00	-0.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	13,254,709.00	10,015,402.00	23,270,111.00	12,284,603.00	8,608,313.00	20,892,916.00	-10.2%
PERS		3201-3202	3,536,537.00	4,671,238.00	8,207,775.00	3,616,064.00	4,585,338.00	8,201,402.00	-0.1%
OASDI//Medicare/Alternative		3301-3302	2,255,841.00	1,764,950.00	4,020,791.00	1,976,725.00	1,579,773.00	3,556,498.00	-11.5%
Health and Welfare Benefits		3401-3402	9,934,099.00	3,932,445.00	13,866,544.00	9,651,467.00	4,281,245.00	13,932,712.00	0.5%
Unemployment Insurance		3501-3502	47,639.00	24,499.00	72,138.00	40,076.00	15,418.00	55,494.00	-23.1%
Workers' Compensation		3601-3602	2,361,809.00	1,043,943.00	3,405,752.00	2,138,566.00	824,816.00	2,963,382.00	-13.0%
OPEB, Allocated		3701-3702	544,829.00	0.00	544,829.00	1,588,601.00	0.00	1,588,601.00	191.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,935,463.00	21,452,477.00	53,387,940.00	31,296,102.00	19,894,903.00	51,191,005.00	-4.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	48,661.00	1,199,595.00	1,248,256.00	11,670.00	657,485.00	669,155.00	-46.4%
Books and Other Reference Materials		4200	358,933.00	510,719.00	869,652.00	1,520,040.00	174,729.00	1,694,769.00	94.9%
Materials and Supplies		4300	3,239,624.00	10,420,768.00	13,660,392.00	3,428,803.00	7,852,913.00	11,281,716.00	-17.4%
Noncapitalized Equipment		4400	3,697,529.00	7,827,377.00	11,524,906.00	1,607,344.00	3,029,940.00	4,637,284.00	-59.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,344,747.00	19,958,459.00	27,303,206.00	6,567,857.00	11,715,067.00	18,282,924.00	-33.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	994,000.00	994,000.00	0.00	1,107,000.00	1,107,000.00	11.4%
Travel and Conferences		5200	343,565.00	1,135,959.00	1,479,524.00	212,927.00	1,203,881.00	1,416,808.00	-4.2%
Dues and Memberships		5300	148,181.00	1,600.00	149,781.00	31,880.00	1,000.00	32,880.00	-78.0%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Operations and Housekeeping Services		5500	5,461,737.00	94,700.00	5,556,437.00	5,554,000.00	85,000.00	5,639,000.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	821,922.00	1,116,167.00	1,938,089.00	827,843.00	391,750.00	1,219,593.00	-37.1%
Transfers of Direct Costs		5710	(113,035.00)	113,035.00	0.00	(63,614.00)	63,614.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,090.00	28,984.00	40,074.00	2,200.00	30,300.00	32,500.00	-18.9%
Professional/Consulting Services and Operating Expenditures		5800	9,385,122.00	7,455,942.00	16,841,064.00	6,806,079.00	9,107,556.00	15,913,635.00	-5.5%
Communications		5900	344,997.00	1,800.00	346,797.00	598,232.00	101,200.00	699,432.00	101.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,903,579.00	10,942,187.00	28,845,766.00	15,469,547.00	12,091,301.00	27,560,848.00	-4.5%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,587,537.00	0.00	4,587,537.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	320,000.00	3,897,951.00	4,217,951.00	0.00	585,000.00	585,000.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,235,367.00	851,410.00	2,086,777.00	533,000.00	679,909.00	1,212,909.00	-41.9%
Equipment Replacement		6500	34,433.00	10,000.00	44,433.00	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			6,177,337.00	4,759,361.00	10,936,698.00	533,000.00	1,264,909.00	1,797,909.00	-83.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	4,600,000.00	4,600,000.00	0.00	4,830,000.00	4,830,000.00	5.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	4,600,000.00	4,600,000.00	0.00	4,830,000.00	4,830,000.00	5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,593,987.00)	2,593,987.00	0.00	(2,517,997.00)	2,517,997.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(692,280.00)	0.00	(692,280.00)	(784,965.00)	0.00	(784,965.00)	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,286,267.00)	2,593,987.00	(692,280.00)	(3,302,962.00)	2,517,997.00	(784,965.00)	13.4%
TOTAL, EXPENDITURES			146,858,250.00	102,378,874.00	249,237,124.00	130,482,974.00	83,704,824.00	214,187,798.00	-14.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,919,727.00)	34,919,727.00	0.00	(37,027,505.00)	37,027,505.00	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			(34,919,727.00)	34,919,727.00	0.00	(37,027,505.00)	37,027,505.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(34,920,727.00)	34,919,727.00	(1,000.00)	(37,028,505.00)	37,027,505.00	(1,000.00)	0.0%



			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	164,644,650.00	0.00	164,644,650.00	157,113,028.00	0.00	157,113,028.00	-4.6%
2) Federal Revenue		8100-8299	0.00	27,481,200.00	27,481,200.00	0.00	19,393,395.00	19,393,395.00	-29.4%
3) Other State Revenue		8300-8599	3,739,045.00	33,964,098.00	37,703,143.00	3,234,781.00	28,007,112.00	31,241,893.00	-17.1%
4) Other Local Revenue		8600-8799	2,147,744.00	4,838,620.00	6,986,364.00	1,992,400.00	4,553,921.00	6,546,321.00	-6.3%
5) TOTAL, REVENUES			170,531,439.00	66,283,918.00	236,815,357.00	162,340,209.00	51,954,428.00	214,294,637.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	91,018,164.00	61,849,809.00	152,867,973.00	82,502,640.00	47,769,638.00	130,272,278.00	-14.8%
2) Instruction - Related Services	2000-2999		20,229,469.00	4,179,405.00	24,408,874.00	18,335,875.00	4,075,724.00	22,411,599.00	-8.2%
3) Pupil Services	3000-3999		10,548,616.00	11,031,502.00	21,580,118.00	10,113,105.00	10,358,861.00	20,471,966.00	-5.1%
4) Ancillary Services	4000-4999		1,895,168.00	115,330.00	2,010,498.00	1,330,048.00	54,153.00	1,384,201.00	-31.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,767,359.00	2,961,398.00	12,728,757.00	9,837,657.00	2,826,763.00	12,664,420.00	-0.5%
8) Plant Services	8000-8999		13,399,474.00	17,641,430.00	31,040,904.00	8,363,649.00	13,789,685.00	22,153,334.00	-28.6%
9) Other Outgo	9000-9999		0.00	4,600,000.00	4,600,000.00	0.00	4,830,000.00	4,830,000.00	5.0%
10) TOTAL, EXPENDITURES			146,858,250.00	102,378,874.00	249,237,124.00	130,482,974.00	83,704,824.00	214,187,798.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,673,189.00	(36,094,956.00)	(12,421,767.00)	31,857,235.00	(31,750,396.00)	106,839.00	-100.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(34,919,727.00)	34,919,727.00	0.00	(37,027,505.00)	37,027,505.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,920,727.00)	34,919,727.00	(1,000.00)	(37,028,505.00)	37,027,505.00	(1,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,247,538.00)	(1,175,229.00)	(12,422,767.00)	(5,171,270.00)	5,277,109.00	105,839.00	-100.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		44,980,747.00	44,925,913.00	89,906,660.00	25,050,336.00	43,750,684.00	68,801,020.00	-23.5%
b) Audit Adjustments	9793		(8,682,873.00)	0.00	(8,682,873.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,297,874.00	44,925,913.00	81,223,787.00	25,050,336.00	43,750,684.00	68,801,020.00	-15.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,297,874.00	44,925,913.00	81,223,787.00	25,050,336.00	43,750,684.00	68,801,020.00	-15.3%
2) Ending Balance, June 30 (E + F1e)			25,050,336.00	43,750,684.00	68,801,020.00	19,879,066.00	49,027,793.00	68,906,859.00	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores	9712		35,002.36	0.00	35,002.36	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		800.00	0.00	800.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	43,750,684.00	43,750,684.00	0.00	49,027,793.00	49,027,793.00	12.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		7,477,144.00	0.00	7,477,144.00	6,425,664.00	0.00	6,425,664.00	-14.1%
Unassigned/Unappropriated Amount	9790		17,487,389.64	0.00	17,487,389.64	13,403,402.00	0.00	13,403,402.00	-23.4%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	18,375,616.00	23,948,178.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	1,891,530.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,221,703.00	1,221,703.00
6266	Educator Effectiveness, FY 2021-22	2,318,243.00	1,434,015.00
6300	Lottery : Instructional Materials	800,000.00	800,000.00
6500	Special Education	125,538.00	125,538.00
6546	Mental Health-Related Services	1,493.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,124,793.00	1,124,793.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	53,487.00	53,487.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,074,262.00	4,148,524.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,380,220.00	80,220.00
7311	Classified School Employee Professional Development Block Grant	29,272.00	20,798.00
7399	LCFF Equity Multiplier	507,358.00	507,358.00
7412	A-G Access/Success Grant	770,839.00	0.00
7413	A-G Learning Loss Mitigation Grant	291,132.00	0.00
7435	Learning Recovery Emergency Block Grant	14,567,129.00	13,660,379.00
7810	Other Restricted State	98,329.00	0.00
9010	Other Restricted Local	11,270.00	11,270.00
Total, Restricted Balance		43,750,684.00	49,027,793.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	811,681.93	0.00	-300.0%
5) TOTAL, REVENUES			811,681.93	0.00	-300.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	300.00	0.00	-100.0%
2) Classified Salaries		2000-2999	14,775.38	0.00	-200.0%
3) Employee Benefits		3000-3999	2,882.14	0.00	-500.0%
4) Books and Supplies		4000-4999	243,634.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	502,213.29	0.00	-300.0%
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			763,805.22	0.00	-1,200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,876.71	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,876.71	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,596.94	675,473.65	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,596.94	675,473.65	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,596.94	675,473.65	7.6%
2) Ending Balance, June 30 (E + F1e)			675,473.65	675,473.65	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	675,473.65	675,473.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	627,596.94		
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			627,596.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			627,596.94		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	785,611.08	0.00	-100.0%
Interest		8660	18.26	0.00	-100.0%
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	26,052.59	0.00	-100.0%
TOTAL, REVENUES			811,681.93	0.00	-300.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	300.00	0.00	-100.0%
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			300.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	2,127.61	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,647.77	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,775.38	0.00	-200.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19.10	0.00	-100.0%
PERS		3201-3202	425.13	0.00	-100.0%
OASDI/Medicare/Alternativ e		3301-3302	1,475.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	149.07	0.00	-100.0%
Workers' Compensation		3601-3602	813.30	0.00	-100.0%
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			2,882.14	0.00	-500.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	243,634.41	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243,634.41	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,397.50	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	486,815.79	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			502,213.29	0.00	-300.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			763,805.22	0.00	-1,200.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	811,681.93	0.00	-300.0%
5) TOTAL, REVENUES			811,681.93	0.00	-300.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		763,805.22	0.00	-100.0%
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			763,805.22	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,876.71	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,876.71	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,596.94	675,473.65	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,596.94	675,473.65	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,596.94	675,473.65	7.6%
2) Ending Balance, June 30 (E + F1e)			675,473.65	675,473.65	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	675,473.65	675,473.65	0.0%
c) Committed					

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



		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	675,473.65	675,473.65
Total, Restricted Balance		675,473.65	675,473.65

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,923,631.00	5,829,021.00	-15.8%
4) Other Local Revenue		8600-8799	225,443.00	15,050.00	-93.3%
5) TOTAL, REVENUES			7,149,074.00	5,844,071.00	-18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,320,484.00	1,187,408.00	-10.1%
2) Classified Salaries		2000-2999	1,765,817.00	1,622,722.00	-8.1%
3) Employee Benefits		3000-3999	1,129,102.00	1,115,117.00	-1.2%
4) Books and Supplies		4000-4999	2,250,781.00	1,273,743.00	-43.4%
5) Services and Other Operating Expenditures		5000-5999	368,247.00	230,334.00	-37.5%
6) Capital Outlay		6000-6999	121,955.00	25,000.00	-79.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	346,529.00	428,884.00	23.8%
9) TOTAL, EXPENDITURES			7,302,915.00	5,883,208.00	-19.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(153,841.00)	(39,137.00)	-74.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(153,841.00)	(39,137.00)	-74.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	977,398.00	823,557.00	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			977,398.00	823,557.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			977,398.00	823,557.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			823,557.00	784,420.00	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	752,478.00	699,291.00	-7.1%
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	71,079.00	85,129.00	19.8%
Child Development	0000	9780	71,079.00		
Child Development	0000	9780		85,129.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,383,684.60		
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			2,383,684.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	22,150.50		
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			22,150.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,361,534.10		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,565,066.00	5,365,521.00	-3.6%
All Other State Revenue	All Other	8590	1,358,565.00	463,500.00	-65.9%
TOTAL, OTHER STATE REVENUE			6,923,631.00	5,829,021.00	-15.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,272.00	14,000.00	51.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	215,971.00	1,000.00	-99.5%
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	200.00	50.00	-75.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,443.00	15,050.00	-93.3%
TOTAL, REVENUES			7,149,074.00	5,844,071.00	-18.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,134,262.00	1,007,906.00	-11.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	186,222.00	179,502.00	-3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,320,484.00	1,187,408.00	-10.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,329,446.00	1,203,803.00	-9.5%
Classified Support Salaries		2200	120,624.00	113,775.00	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	315,747.00	305,144.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,765,817.00	1,622,722.00	-8.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	268,638.00	250,905.00	-6.6%
PERS		3201-3202	358,759.00	389,327.00	8.5%
OASDI/Medicare/Alternative		3301-3302	161,173.00	151,351.00	-6.1%
Health and Welfare Benefits		3401-3402	255,437.00	247,241.00	-3.2%
Unemployment Insurance		3501-3502	2,072.00	1,401.00	-32.4%
Workers' Compensation		3601-3602	81,723.00	74,892.00	-8.4%
OPEB, Allocated		3701-3702	1,300.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,129,102.00	1,115,117.00	-1.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,825.00	1,500.00	-86.1%
Materials and Supplies		4300	1,736,726.00	1,142,243.00	-34.2%
Noncapitalized Equipment		4400	423,230.00	40,000.00	-90.5%
Food		4700	80,000.00	90,000.00	12.5%
TOTAL, BOOKS AND SUPPLIES			2,250,781.00	1,273,743.00	-43.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,500.00	60,000.00	421.7%
Dues and Memberships		5300	2,000.00	1,000.00	-50.0%
Insurance		5400-5450	1,500.00	2,000.00	33.3%
Operations and Housekeeping Services		5500	125,000.00	80,000.00	-36.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,612.00	26,334.00	-50.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,813.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	154,884.00	60,000.00	-61.3%
Communications		5900	938.00	1,000.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,247.00	230,334.00	-37.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,662.00	0.00	-100.0%
Equipment		6400	87,293.00	25,000.00	-71.4%
Equipment Replacement		6500	24,000.00	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			121,955.00	25,000.00	-79.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	346,529.00	428,884.00	23.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			346,529.00	428,884.00	23.8%
TOTAL, EXPENDITURES			7,302,915.00	5,883,208.00	-19.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,923,631.00	5,829,021.00	-15.8%
4) Other Local Revenue		8600-8799	225,443.00	15,050.00	-93.3%
5) TOTAL, REVENUES			7,149,074.00	5,844,071.00	-18.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,483,417.00	4,220,144.00	-23.0%
2) Instruction - Related Services	2000-2999		910,694.00	802,658.00	-11.9%
3) Pupil Services	3000-3999		81,500.00	90,000.00	10.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		346,529.00	428,884.00	23.8%
8) Plant Services	8000-8999		480,775.00	341,522.00	-29.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,302,915.00	5,883,208.00	-19.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(153,841.00)	(39,137.00)	-74.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(153,841.00)	(39,137.00)	-74.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	977,398.00	823,557.00	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			977,398.00	823,557.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			977,398.00	823,557.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			823,557.00	784,420.00	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	752,478.00	699,291.00	-7.1%
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	71,079.00	85,129.00	19.8%
Child Development	0000	9780	71,079.00		
Child Development	0000	9780		85,129.00	
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
5059	Child Development: ARP California State Preschool Program One-time Stipend	4,687.00	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	48,500.00	0.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	7,629.00	7,629.00
6130	Child Development: Center-Based Reserve Account	582,291.00	582,291.00
9010	Other Restricted Local	109,371.00	109,371.00
Total, Restricted Balance		752,478.00	699,291.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,605,763.00	8,011,800.00	-16.6%
3) Other State Revenue		8300-8599	2,517,683.00	2,500,000.00	-0.7%
4) Other Local Revenue		8600-8799	185,000.00	305,000.00	64.9%
5) TOTAL, REVENUES			12,308,446.00	10,816,800.00	-12.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,043,723.00	3,471,104.00	-14.2%
3) Employee Benefits		3000-3999	1,620,012.00	1,601,407.00	-1.1%
4) Books and Supplies		4000-4999	5,791,228.00	4,492,000.00	-22.4%
5) Services and Other Operating Expenditures		5000-5999	239,232.00	308,450.00	28.9%
6) Capital Outlay		6000-6999	1,587,500.00	1,500,000.00	-5.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	345,751.00	356,081.00	3.0%
9) TOTAL, EXPENDITURES			13,627,446.00	11,729,042.00	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,319,000.00)	(912,242.00)	-30.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,318,000.00)	(911,242.00)	-30.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,246,682.00	7,928,682.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,246,682.00	7,928,682.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,246,682.00	7,928,682.00	-14.3%
2) Ending Balance, June 30 (E + F1e)			7,928,682.00	7,017,440.00	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,160.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,927,522.00	7,017,440.00	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,162,865.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,615.58		
c) in Revolving Cash Account		9130	1,160.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,174,641.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			9,174,641.17		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,518,263.00	8,011,800.00	-15.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	87,500.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,605,763.00	8,011,800.00	-16.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,517,683.00	2,500,000.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,517,683.00	2,500,000.00	-0.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	120,000.00	190,000.00	58.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	90,000.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	25,000.00	66.7%
TOTAL, OTHER LOCAL REVENUE			185,000.00	305,000.00	64.9%
TOTAL, REVENUES			12,308,446.00	10,816,800.00	-12.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,468,399.00	2,954,731.00	-14.8%
Classified Supervisors' and Administrators' Salaries		2300	365,837.00	385,893.00	5.5%
Clerical, Technical and Office Salaries		2400	209,487.00	130,480.00	-37.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,043,723.00	3,471,104.00	-14.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	748,864.00	779,623.00	4.1%
OASDI/Medicare/Alternative		3301-3302	271,347.00	238,491.00	-12.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	485,030.00	488,747.00	0.8%
Unemployment Insurance		3501-3502	6,772.00	1,710.00	-74.7%
Workers' Compensation		3601-3602	107,999.00	92,836.00	-14.0%
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			1,620,012.00	1,601,407.00	-1.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	2,500.00	2,000.00	-20.0%
Materials and Supplies		4300	665,035.00	550,000.00	-17.3%
Noncapitalized Equipment		4400	240,000.00	200,000.00	-16.7%
Food		4700	4,883,693.00	3,740,000.00	-23.4%
TOTAL, BOOKS AND SUPPLIES			5,791,228.00	4,492,000.00	-22.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	20,000.00	0.0%
Dues and Memberships		5300	1,200.00	1,200.00	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	161,500.00	152,000.00	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(58,887.00)	(32,500.00)	-44.8%
Professional/Consulting Services and Operating Expenditures		5800	113,419.00	165,750.00	46.1%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,232.00	308,450.00	28.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,587,500.00	1,500,000.00	-5.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,587,500.00	1,500,000.00	-5.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	345,751.00	356,081.00	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			345,751.00	356,081.00	3.0%
TOTAL, EXPENDITURES			13,627,446.00	11,729,042.00	-13.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	1,000.00	1,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000.00		1,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,605,763.00	8,011,800.00	-16.6%
3) Other State Revenue		8300-8599	2,517,683.00	2,500,000.00	-0.7%
4) Other Local Revenue		8600-8799	185,000.00	305,000.00	64.9%
5) TOTAL, REVENUES			12,308,446.00	10,816,800.00	-12.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,281,695.00	11,372,961.00	-14.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		345,751.00	356,081.00	3.0%
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			13,627,446.00	11,729,042.00	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,319,000.00)	(912,242.00)	-30.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,318,000.00)	(911,242.00)	-30.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,246,682.00	7,928,682.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,246,682.00	7,928,682.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,246,682.00	7,928,682.00	-14.3%
2) Ending Balance, June 30 (E + F1e)			7,928,682.00	7,017,440.00	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,160.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,927,522.00	7,017,440.00	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,789,198.00	7,017,440.00
7033	Child Nutrition: School Food Best Practices Apportionment	138,324.00	0.00
Total, Restricted Balance		7,927,522.00	7,017,440.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	55,000.00	71.9%
5) TOTAL, REVENUES			32,000.00	55,000.00	71.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,561.00	0.00	-100.0%
3) Employee Benefits		3000-3999	8,359.00	0.00	-100.0%
4) Books and Supplies		4000-4999	75,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	390,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,195,204.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,691,724.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,659,724.00)	55,000.00	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,659,724.00)	55,000.00	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,737,726.00	2,078,002.00	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,737,726.00	2,078,002.00	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,737,726.00	2,078,002.00	-73.1%
2) Ending Balance, June 30 (E + F1e)			2,078,002.00	2,133,002.00	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,078,002.00	2,133,002.00	2.6%
Deferred Maintenance	0000	9780	2,078,002.00		
Deferred Maintenance	0000	9780		2,133,002.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,963,348.25		
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			4,963,348.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,963,348.25		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	40,000.00	900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,000.00	15,000.00	-46.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	55,000.00	71.9%
TOTAL, REVENUES			32,000.00	55,000.00	71.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	22,561.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,561.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,019.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,726.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	0.00	-100.0%
Workers' Compensation		3601-3602	603.00	0.00	-100.0%
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			8,359.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,392.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,608.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,000.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	390,600.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			390,600.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	11,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,179,204.00	0.00	-100.0%
Equipment		6400	5,000.00	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			5,195,204.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,691,724.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	55,000.00	71.9%
5) TOTAL, REVENUES			32,000.00	55,000.00	71.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,691,724.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,691,724.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,659,724.00)	55,000.00	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,659,724.00)	55,000.00	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,737,726.00	2,078,002.00	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,737,726.00	2,078,002.00	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,737,726.00	2,078,002.00	-73.1%
2) Ending Balance, June 30 (E + F1e)			2,078,002.00	2,133,002.00	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,078,002.00	2,133,002.00	2.6%
Deferred Maintenance	0000	9780	2,078,002.00		
Deferred Maintenance	0000	9780		2,133,002.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	9,000.00	87.5%
5) TOTAL, REVENUES			4,800.00	9,000.00	87.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,800.00	9,000.00	87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,800.00	9,000.00	87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	610,307.00	615,107.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			610,307.00	615,107.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			610,307.00	615,107.00	0.8%
2) Ending Balance, June 30 (E + F1e)			615,107.00	624,107.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	615,107.00	624,107.00	1.5%
Pupil Transportation	0000	9780	615,107.00		
Pupil Transportation	0000	9780		624,107.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	623,006.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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			623,006.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			623,006.00		
<b>OTHER STATE REVENUE</b>					
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%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,800.00	9,000.00	87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	9,000.00	87.5%
TOTAL, REVENUES			4,800.00	9,000.00	87.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	9,000.00	87.5%
5) TOTAL, REVENUES			4,800.00	9,000.00	87.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,800.00	9,000.00	87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,800.00	9,000.00	87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	610,307.00	615,107.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			610,307.00	615,107.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			610,307.00	615,107.00	0.8%
2) Ending Balance, June 30 (E + F1e)			615,107.00	624,107.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	615,107.00	624,107.00	1.5%
Pupil Transportation	0000	9780	615,107.00		
Pupil Transportation	0000	9780		624,107.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409,000.00	467,000.00	14.2%
5) TOTAL, REVENUES			409,000.00	467,000.00	14.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,800.00	16,000.00	-56.5%
6) Capital Outlay		6000-6999	86,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			122,800.00	16,000.00	-87.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			286,200.00	451,000.00	57.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			286,200.00	451,000.00	57.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,029.00	1,678,229.00	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,029.00	1,678,229.00	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,029.00	1,678,229.00	20.6%
2) Ending Balance, June 30 (E + F1e)			1,678,229.00	2,129,229.00	26.9%
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	1,678,229.00	2,129,229.00	26.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,343,571.41		
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			2,343,571.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,343,571.41		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	17,000.00	88.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	400,000.00	450,000.00	12.5%
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			409,000.00	467,000.00	14.2%
TOTAL, REVENUES			409,000.00	467,000.00	14.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,800.00	16,000.00	-56.5%
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			36,800.00	16,000.00	-56.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			122,800.00	16,000.00	-87.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409,000.00	467,000.00	14.2%
5) TOTAL, REVENUES			409,000.00	467,000.00	14.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		122,800.00	16,000.00	-87.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			122,800.00	16,000.00	-87.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			286,200.00	451,000.00	57.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			286,200.00	451,000.00	57.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,029.00	1,678,229.00	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,029.00	1,678,229.00	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,029.00	1,678,229.00	20.6%
2) Ending Balance, June 30 (E + F1e)			1,678,229.00	2,129,229.00	26.9%
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	1,678,229.00	2,129,229.00	26.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,678,229.00	2,129,229.00
Total, Restricted Balance		1,678,229.00	2,129,229.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	6,000.00	71.4%
5) TOTAL, REVENUES			3,500.00	6,000.00	71.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	6,000.00	71.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	6,000.00	71.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,479.00	526,979.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,479.00	526,979.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,479.00	526,979.00	0.7%
2) Ending Balance, June 30 (E + F1e)			526,979.00	532,979.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	526,979.00	532,979.00	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	532,899.17		
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			532,899.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			532,899.17		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	6,000.00	71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	6,000.00	71.4%
TOTAL, REVENUES			3,500.00	6,000.00	71.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	6,000.00	71.4%
5) TOTAL, REVENUES			3,500.00	6,000.00	71.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,500.00	6,000.00	71.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	6,000.00	71.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,479.00	526,979.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,479.00	526,979.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,479.00	526,979.00	0.7%
2) Ending Balance, June 30 (E + F1e)			526,979.00	532,979.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	526,979.00	532,979.00	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
	7710	State School Facilities Projects		526,979.00	532,979.00
Total, Restricted Balance				526,979.00	532,979.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,100.00	64,000.00	20.5%
5) TOTAL, REVENUES			53,100.00	64,000.00	20.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,000.00	0.00	-100.0%
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			18,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,100.00	64,000.00	82.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,100.00	64,000.00	82.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,254,919.00	2,290,019.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,919.00	2,290,019.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,919.00	2,290,019.00	1.6%
2) Ending Balance, June 30 (E + F1e)			2,290,019.00	2,354,019.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,290,019.00	2,354,019.00	2.8%
Capital Outlay	0000	9780	2,290,019.00		
Capital Outlay	0000	9780		2,354,019.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,343,414.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			2,343,414.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,343,414.73		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	28,100.00	25,000.00	-11.0%
Interest		8660	25,000.00	39,000.00	56.0%
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			53,100.00	64,000.00	20.5%
TOTAL, REVENUES			53,100.00	64,000.00	20.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	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	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,100.00	64,000.00	20.5%
5) TOTAL, REVENUES			53,100.00	64,000.00	20.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			35,100.00	64,000.00	82.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,100.00	64,000.00	82.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,254,919.00	2,290,019.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,919.00	2,290,019.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,919.00	2,290,019.00	1.6%
2) Ending Balance, June 30 (E + F1e)			2,290,019.00	2,354,019.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,290,019.00	2,354,019.00	2.8%
Capital Outlay	0000	9780	2,290,019.00		
Capital Outlay	0000	9780		2,354,019.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,953,934.00	5,519,501.00	-7.3%
5) TOTAL, REVENUES			5,953,934.00	5,519,501.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	41,900.00	New
3) Employee Benefits		3000-3999	0.00	15,682.00	New
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	45,500.00	3,000,000.00	6,493.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,500.00	3,057,582.00	6,620.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,908,434.00	2,461,919.00	-58.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,991,375.00	1,152,723.00	-42.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,991,375.00)	(1,152,723.00)	-42.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,917,059.00	1,309,196.00	-66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,553,962.00	24,471,021.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,553,962.00	24,471,021.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,553,962.00	24,471,021.00	19.1%
2) Ending Balance, June 30 (E + F1e)			24,471,021.00	25,780,217.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,471,021.00	25,780,217.00	5.3%
Capital Projects	0000	9780	24,471,021.00		
Capital Projects	0000	9780		25,780,217.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,723,003.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,120,258.78)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			21,602,745.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,602,745.21		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,813,934.00	5,259,501.00	-9.5%
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	140,000.00	260,000.00	85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,953,934.00	5,519,501.00	-7.3%
TOTAL, REVENUES			5,953,934.00	5,519,501.00	-7.3%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	41,900.00	New
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	41,900.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	11,334.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	3,206.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	21.00	New
Workers' Compensation		3601-3602	0.00	1,121.00	New
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	15,682.00	New
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,500.00	3,000,000.00	6,493.4%
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			45,500.00	3,000,000.00	6,493.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			45,500.00	3,057,582.00	6,620.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,991,375.00	1,152,723.00	-42.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,991,375.00	1,152,723.00	-42.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,991,375.00)	(1,152,723.00)	-42.1%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,953,934.00	5,519,501.00	-7.3%
5) TOTAL, REVENUES			5,953,934.00	5,519,501.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,500.00	3,057,582.00	6,620.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,500.00	3,057,582.00	6,620.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			5,908,434.00	2,461,919.00	-58.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,991,375.00	1,152,723.00	-42.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,991,375.00)	(1,152,723.00)	-42.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,917,059.00	1,309,196.00	-66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,553,962.00	24,471,021.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,553,962.00	24,471,021.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,553,962.00	24,471,021.00	19.1%
2) Ending Balance, June 30 (E + F1e)			24,471,021.00	25,780,217.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,471,021.00	25,780,217.00	5.3%
Capital Projects	0000	9780	24,471,021.00		
Capital Projects	0000	9780		25,780,217.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,696.00	48,696.00	0.0%
4) Other Local Revenue		8600-8799	5,550,593.00	5,550,593.00	0.0%
5) TOTAL, REVENUES			5,599,289.00	5,599,289.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,457,787.00	5,457,787.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,457,787.00	5,457,787.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			141,502.00	141,502.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			141,502.00	141,502.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,823,028.00	5,964,530.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,823,028.00	5,964,530.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,823,028.00	5,964,530.00	2.4%
2) Ending Balance, June 30 (E + F1e)			5,964,530.00	6,106,032.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,964,530.00	6,106,032.00	2.4%
Bond Interest & Redemption	0000	9780	5,964,530.00		
Bond Interest & Redemption	0000	9780		6,106,032.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	46,956.00	46,956.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,740.00	1,740.00	0.0%
TOTAL, OTHER STATE REVENUE			48,696.00	48,696.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,095,291.00	5,095,291.00	0.0%
Unsecured Roll		8612	327,802.00	327,802.00	0.0%
Prior Years' Taxes		8613	2,200.00	2,200.00	0.0%
Supplemental Taxes		8614	100,000.00	100,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	25,300.00	25,300.00	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			5,550,593.00	5,550,593.00	0.0%
TOTAL, REVENUES			5,599,289.00	5,599,289.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,151,679.00	2,151,679.00	0.0%
Bond Interest and Other Service Charges		7434	3,306,108.00	3,306,108.00	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)			5,457,787.00	5,457,787.00	0.0%
TOTAL, EXPENDITURES			5,457,787.00	5,457,787.00	0.0%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,696.00	48,696.00	0.0%
4) Other Local Revenue		8600-8799	5,550,593.00	5,550,593.00	0.0%
5) TOTAL, REVENUES			5,599,289.00	5,599,289.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,457,787.00	5,457,787.00	0.0%
10) TOTAL, EXPENDITURES			5,457,787.00	5,457,787.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			141,502.00	141,502.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			141,502.00	141,502.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,823,028.00	5,964,530.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,823,028.00	5,964,530.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,823,028.00	5,964,530.00	2.4%
2) Ending Balance, June 30 (E + F1e)			5,964,530.00	6,106,032.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,964,530.00	6,106,032.00	2.4%
Bond Interest & Redemption	0000	9780	5,964,530.00		
Bond Interest & Redemption	0000	9780		6,106,032.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,991,375.00	1,152,723.00	-42.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,991,375.00	1,152,723.00	-42.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,991,375.00)	(1,152,723.00)	-42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,991,375.00	1,152,723.00	-42.1%
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			1,991,375.00	1,152,723.00	-42.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	496,375.00	174,605.00	-64.8%
Other Debt Service - Principal		7439	1,495,000.00	978,118.00	-34.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,991,375.00	1,152,723.00	-42.1%
TOTAL, EXPENDITURES			1,991,375.00	1,152,723.00	-42.1%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,991,375.00	1,152,723.00	-42.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,991,375.00	1,152,723.00	-42.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,991,375.00	1,152,723.00	-42.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,991,375.00	1,152,723.00	-42.1%
10) TOTAL, EXPENDITURES			1,991,375.00	1,152,723.00	-42.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,991,375.00)	(1,152,723.00)	-42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,991,375.00	1,152,723.00	-42.1%
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			1,991,375.00	1,152,723.00	-42.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,600.00	1,100.00	-94.7%
5) TOTAL, REVENUES			20,600.00	1,100.00	-94.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	55,000.00	55,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			55,000.00	55,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,400.00)	(53,900.00)	56.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(34,400.00)	(53,900.00)	56.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,000.00	65,600.00	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,000.00	65,600.00	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,000.00	65,600.00	-34.4%
2) Ending Net Position, June 30 (E + F1e)			65,600.00	11,700.00	-82.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,600.00	11,700.00	-82.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,144.37		
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	20,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			55,144.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			55,144.37		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	600.00	1,100.00	83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,600.00	1,100.00	-94.7%
TOTAL, REVENUES			20,600.00	1,100.00	-94.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	55,000.00	55,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			55,000.00	55,000.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			55,000.00	55,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,600.00	1,100.00	-94.7%
5) TOTAL, REVENUES			20,600.00	1,100.00	-94.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		55,000.00	55,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			55,000.00	55,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(34,400.00)	(53,900.00)	56.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(34,400.00)	(53,900.00)	56.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,000.00	65,600.00	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,000.00	65,600.00	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,000.00	65,600.00	-34.4%
2) Ending Net Position, June 30 (E + F1e)			65,600.00	11,700.00	-82.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,600.00	11,700.00	-82.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	65,600.00	11,700.00
Total, Restricted Net Position		65,600.00	11,700.00

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,000.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	943,667.00	946,667.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			943,667.00	946,667.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			943,667.00	946,667.00	0.3%
2) Ending Net Position, June 30 (E + F1e)			946,667.00	946,667.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	946,667.00	946,667.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	943,666.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			943,666.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			943,666.94		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	0.00	-100.0%
TOTAL, REVENUES			3,000.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,000.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	943,667.00	946,667.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			943,667.00	946,667.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			943,667.00	946,667.00	0.3%
2) Ending Net Position, June 30 (E + F1e)			946,667.00	946,667.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	946,667.00	946,667.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	946,667.00	946,667.00
Total, Restricted Net Position			946,667.00	946,667.00

INTENTIONALLY

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Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,544.61	10,544.61	10,854.70	10,336.69	10,336.69	10,544.61
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,544.61	10,544.61	10,854.70	10,336.69	10,336.69	10,544.61
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	10.03	10.03	10.03	10.03	10.03	10.03
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	222.26	222.26	222.26	222.26	222.26	222.26
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	232.29	232.29	232.29	232.29	232.29	232.29
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,776.90	10,776.90	11,086.99	10,568.98	10,568.98	10,776.90
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			97,422,846.00	74,675,561.00	63,878,176.00	71,868,940.00	70,810,397.00	70,211,468.00	81,055,398.00	82,741,600.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,277,177.00	4,277,177.00	17,087,099.00	7,698,918.00	7,698,918.00	17,087,099.00	7,698,918.00	7,698,918.00
Property Taxes	8020-8079		1,420,273.00	1,420,273.00	5,028,886.00	2,556,491.00	2,556,497.00	3,321,426.00	4,221,775.00	2,287,985.00
Miscellaneous Funds	8080-8099		(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)
Federal Revenue	8100-8299		1,503,236.00	3,085,502.00	98,416.00	1,224,755.00	97,577.00	660,901.00	1,592,462.00	2,711,399.00
Other State Revenue	8300-8599		2,233,991.00	2,858,574.00	770,753.00	1,247,806.00	3,593,432.00	3,597,283.00	1,407,319.00	751,298.00
Other Local Revenue	8600-8799		118,156.00	158,985.00	860,220.00	387,127.00	460,469.00	305,808.00	816,744.00	560,421.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,329,556.00	11,577,234.00	23,622,097.00	12,891,820.00	14,183,616.00	24,749,240.00	15,513,941.00	13,786,744.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,574,201.00	6,181,082.00	6,160,131.00	6,385,822.00	7,111,993.00	6,792,640.00	6,449,588.00	6,017,430.00
Classified Salaries	2000-2999		1,301,794.00	2,447,445.00	2,490,056.00	2,892,601.00	2,581,231.00	2,724,207.00	2,512,305.00	2,479,476.00
Employee Benefits	3000-3999		1,382,327.00	3,488,298.00	3,555,920.00	3,700,627.00	3,471,876.00	3,720,509.00	3,627,124.00	3,500,233.00
Books and Supplies	4000-4999		538,406.00	1,802,552.00	2,134,280.00	1,012,590.00	663,286.00	679,277.00	1,338,460.00	1,154,429.00
Services	5000-5999		2,352,385.00	2,903,856.00	1,899,752.00	2,302,689.00	1,645,346.00	1,310,204.00	1,895,517.00	2,246,539.00
Capital Outlay	6000-6999		25,166.00	134,789.00	42,144.00	232,326.00	6,897.00	87,381.00	25,288.00	203,327.00
Other Outgo	7000-7499		0.00	0.00	(33,239.00)	38,026.00	0.00	(19,688.00)	1,120,693.00	0.00
Interfund Transfers Out	7600-7629		0.00	61.00	82.00	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									
TOTAL DISBURSEMENTS			9,174,279.00	16,958,083.00	16,249,126.00	16,564,681.00	15,480,629.00	15,294,530.00	16,968,975.00	15,601,434.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	8,137,925.00	1,288,046.00	2,525,393.00	751,001.00	2,316,688.00	281,951.00	163,006.00	267,169.00	(12,921.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		8,137,925.00	1,288,046.00	2,525,393.00	751,001.00	2,316,688.00	281,951.00	163,006.00	267,169.00	(12,921.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	36,759,751.00	24,190,608.00	7,941,929.00	133,208.00	(297,630.00)	(416,133.00)	(1,226,214.00)	(2,874,067.00)	4,377,299.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		36,759,751.00	24,190,608.00	7,941,929.00	133,208.00	(297,630.00)	(416,133.00)	(1,226,214.00)	(2,874,067.00)	4,377,299.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(28,621,826.00)	(22,902,562.00)	(5,416,536.00)	617,793.00	2,614,318.00	698,084.00	1,389,220.00	3,141,236.00	(4,390,220.00)
E. NET INCREASE/DECREASE (B - C + D)			(22,747,285.00)	(10,797,385.00)	7,990,764.00	(1,058,543.00)	(598,929.00)	10,843,930.00	1,686,202.00	(6,204,910.00)
F. ENDING CASH (A + E)			74,675,561.00	63,878,176.00	71,868,940.00	70,810,397.00	70,211,468.00	81,055,398.00	82,741,600.00	76,536,690.00
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		76,536,690.00	84,968,046.00	81,298,076.00	74,739,331.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,087,099.00	7,698,918.00	7,698,918.00	17,087,097.00	0.00		123,096,256.00	123,096,256.00
Property Taxes	8020-8079	5,028,368.00	1,583,897.00	1,584,619.00	5,685,601.00			36,696,091.00	36,696,091.00
Miscellaneous Funds	8080-8099	(223,277.00)	(223,277.00)	(223,277.00)	(223,272.00)			(2,679,319.00)	(2,679,319.00)
Federal Revenue	8100-8299	479,136.00	1,420,562.00	109,531.00	6,409,918.00			19,393,395.00	19,393,395.00
Other State Revenue	8300-8599	1,048,865.00	3,821,944.00	(174,824.00)	10,085,452.00			31,241,893.00	31,241,893.00
Other Local Revenue	8600-8799	887,423.00	533,630.00	382,117.00	1,075,221.00			6,546,321.00	6,546,321.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		24,307,614.00	14,835,674.00	9,377,084.00	40,120,017.00	0.00	0.00	214,294,637.00	214,294,637.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,618,525.00	6,672,079.00	6,672,913.00	9,629,318.00	0.00		78,265,722.00	78,265,722.00
Classified Salaries	2000-2999	3,413,126.00	3,776,910.00	2,991,674.00	3,433,530.00			33,044,355.00	33,044,355.00
Employee Benefits	3000-3999	3,832,670.00	4,095,904.00	3,774,418.00	13,041,099.00			51,191,005.00	51,191,005.00
Books and Supplies	4000-4999	783,603.00	737,885.00	1,720,005.00	5,718,151.00			18,282,924.00	18,282,924.00
Services	5000-5999	1,630,232.00	1,765,730.00	1,690,688.00	5,917,910.00			27,560,848.00	27,560,848.00
Capital Outlay	6000-6999	254,665.00	165,925.00	77,905.00	542,096.00			1,797,909.00	1,797,909.00
Other Outgo	7000-7499	(11,681.00)	1,529,337.00	788,083.00	633,504.00			4,045,035.00	4,045,035.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	857.00			1,000.00	1,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,521,140.00	18,743,770.00	17,715,686.00	38,916,465.00	0.00	0.00	214,188,798.00	214,188,798.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	147,979.00	458.00	1,077.00	(3,941,197.00)		4,349,276.00	8,137,926.00	
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		147,979.00	458.00	1,077.00	(3,941,197.00)	0.00	4,349,276.00	8,137,926.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(496,903.00)	(237,668.00)	(1,778,780.00)	(32,492,799.00)		39,936,902.00	36,759,752.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(496,903.00)	(237,668.00)	(1,778,780.00)	(32,492,799.00)	0.00	39,936,902.00	36,759,752.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		644,882.00	238,126.00	1,779,857.00	28,551,602.00	0.00	(35,587,626.00)	(28,621,826.00)	
E. NET INCREASE/DECREASE (B - C + D)		8,431,356.00	(3,669,970.00)	(6,558,745.00)	29,755,154.00	0.00	(35,587,626.00)	(28,515,987.00)	105,839.00
F. ENDING CASH (A + E)		84,968,046.00	81,298,076.00	74,739,331.00	104,494,485.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								68,906,859.00	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			104,494,485.00	78,560,800.00	64,926,766.00	73,320,147.00	71,203,944.00	70,632,237.00	81,302,263.00	82,732,587.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,277,177.00	4,277,177.00	17,087,099.00	7,698,918.00	7,698,918.00	17,087,099.00	7,698,918.00	7,698,918.00
Property Taxes	8020-8079		1,420,273.00	1,420,273.00	5,028,886.00	2,556,491.00	2,556,497.00	3,321,426.00	4,221,775.00	2,287,985.00
Miscellaneous Funds	8080-8099		(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)	(223,277.00)
Federal Revenue	8100-8299		650,122.00	1,334,424.00	42,563.00	529,684.00	42,200.00	285,828.00	688,711.00	1,172,631.00
Other State Revenue	8300-8599		2,039,213.00	2,609,340.00	703,552.00	1,139,012.00	3,280,127.00	3,283,643.00	1,284,617.00	685,794.00
Other Local Revenue	8600-8799		118,156.00	158,985.00	860,220.00	387,127.00	460,469.00	305,808.00	816,744.00	560,421.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,281,664.00	9,576,922.00	23,499,043.00	12,087,955.00	13,814,934.00	24,060,527.00	14,487,488.00	12,182,472.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,527,123.00	6,099,668.00	6,078,992.00	6,301,710.00	7,018,317.00	6,703,171.00	6,364,637.00	5,938,171.00
Classified Salaries	2000-2999		1,319,599.00	2,480,920.00	2,524,114.00	2,932,164.00	2,616,535.00	2,761,468.00	2,546,667.00	2,513,389.00
Employee Benefits	3000-3999		1,378,586.00	3,478,855.00	3,546,294.00	3,690,610.00	3,462,478.00	3,710,438.00	3,617,306.00	3,490,758.00
Books and Supplies	4000-4999		412,775.00	1,381,946.00	1,636,269.00	776,313.00	508,515.00	520,775.00	1,026,145.00	885,055.00
Services	5000-5999		1,974,201.00	2,437,014.00	1,594,336.00	1,932,494.00	1,380,829.00	1,098,567.00	1,590,782.00	1,885,371.00
Capital Outlay	6000-6999		10,049.00	53,826.00	16,830.00	92,775.00	2,754.00	34,894.00	10,098.00	81,195.00
Other Outgo	7000-7499		0.00	0.00	(34,607.00)	39,590.00	0.00	(20,498.00)	1,166,790.00	0.00
Interfund Transfers Out	7600-7629		0.00	61.00	82.00	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									
TOTAL DISBURSEMENTS			8,622,333.00	15,932,290.00	15,362,310.00	15,765,656.00	14,989,428.00	14,809,815.00	16,322,425.00	14,793,939.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,349,276.00	688,390.00	1,349,685.00	401,369.00	1,238,143.00	150,687.00	87,118.00	142,787.00	(6,906.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,349,276.00	688,390.00	1,349,685.00	401,369.00	1,238,143.00	150,687.00	87,118.00	142,787.00	(6,906.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	39,936,903.00	26,281,406.00	8,628,351.00	144,721.00	(323,355.00)	(452,100.00)	(1,332,196.00)	(3,122,474.00)	4,755,630.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		39,936,903.00	26,281,406.00	8,628,351.00	144,721.00	(323,355.00)	(452,100.00)	(1,332,196.00)	(3,122,474.00)	4,755,630.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(35,587,627.00)	(25,593,016.00)	(7,278,666.00)	256,648.00	1,561,498.00	602,787.00	1,419,314.00	3,265,261.00	(4,762,536.00)
E. NET INCREASE/DECREASE (B - C + D)			(25,933,685.00)	(13,634,034.00)	8,393,381.00	(2,116,203.00)	(571,707.00)	10,670,026.00	1,430,324.00	(7,374,003.00)
F. ENDING CASH (A + E)			78,560,800.00	64,926,766.00	73,320,147.00	71,203,944.00	70,632,237.00	81,302,263.00	82,732,587.00	75,358,584.00
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		75,358,584.00	84,049,879.00	79,800,932.00	74,093,228.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,087,099.00	7,698,918.00	7,698,918.00	20,112,614.00			126,121,773.00	126,121,773.00
Property Taxes	8020-8079	5,028,368.00	1,583,897.00	1,584,619.00	5,685,601.00			36,696,091.00	36,696,091.00
Miscellaneous Funds	8080-8099	(223,277.00)	(223,277.00)	(223,277.00)	(228,805.00)			(2,684,852.00)	(2,684,852.00)
Federal Revenue	8100-8299	207,218.00	614,367.00	47,370.00	2,772,173.00			8,387,291.00	8,387,291.00
Other State Revenue	8300-8599	957,417.00	3,488,715.00	(159,581.00)	9,206,120.00			28,517,969.00	28,517,969.00
Other Local Revenue	8600-8799	887,423.00	533,630.00	382,117.00	1,075,221.00			6,546,321.00	6,546,321.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		23,944,248.00	13,696,250.00	9,330,166.00	38,622,924.00	0.00	0.00	203,584,593.00	203,584,593.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,531,349.00	6,584,197.00	6,585,020.00	9,502,485.00			77,234,840.00	77,234,840.00
Classified Salaries	2000-2999	3,459,808.00	3,828,569.00	3,032,592.00	3,480,494.00			33,496,319.00	33,496,319.00
Employee Benefits	3000-3999	3,822,296.00	4,084,817.00	3,764,201.00	13,005,800.00			51,052,439.00	51,052,439.00
Books and Supplies	4000-4999	600,757.00	565,707.00	1,318,661.00	4,383,883.00			14,016,801.00	14,016,801.00
Services	5000-5999	1,368,145.00	1,481,860.00	1,418,882.00	4,966,508.00			23,129,989.00	23,129,989.00
Capital Outlay	6000-6999	101,696.00	66,259.00	31,110.00	216,477.00			717,963.00	717,963.00
Other Outgo	7000-7499	(12,161.00)	1,592,243.00	820,500.00	659,564.00			4,211,421.00	4,211,421.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	857.00			1,000.00	1,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		15,871,890.00	18,203,652.00	16,970,966.00	36,216,068.00	0.00	0.00	203,860,772.00	203,860,772.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	79,087.00	245.00	576.00	(2,106,354.00)		2,324,450.00	4,349,277.00	
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		79,087.00	245.00	576.00	(2,106,354.00)	0.00	2,324,450.00	4,349,277.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(539,850.00)	(258,210.00)	(1,932,520.00)	(35,301,157.00)		43,388,657.00	39,936,903.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(539,850.00)	(258,210.00)	(1,932,520.00)	(35,301,157.00)	0.00	43,388,657.00	39,936,903.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		618,937.00	258,455.00	1,933,096.00	33,194,803.00	0.00	(41,064,207.00)	(35,587,626.00)	
E. NET INCREASE/DECREASE (B - C + D)		8,691,295.00	(4,248,947.00)	(5,707,704.00)	35,601,659.00	0.00	(41,064,207.00)	(35,863,805.00)	(276,179.00)
F. ENDING CASH (A + E)		84,049,879.00	79,800,932.00	74,093,228.00	109,694,887.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								68,630,680.00	

**Budget, July 1**  
**2023-24 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,607,829.00	301	821.00	303	91,607,008.00	305	1,825,894.00		307	89,781,114.00	309
2000 - Classified Salaries	33,247,965.00	311	87,162.00	313	33,160,803.00	315	4,668,824.00		317	28,491,979.00	319
3000 - Employee Benefits	53,387,940.00	321	556,897.00	323	52,831,043.00	325	3,052,831.00		327	49,778,212.00	329
4000 - Books, Supplies Equip Replace. (6500)	27,347,639.00	331	10,665.00	333	27,336,974.00	335	2,444,262.00		337	24,892,712.00	339
5000 - Services . . . & 7300 - Indirect Costs	28,153,486.00	341	156,221.00	343	27,997,265.00	345	1,069,601.00		347	26,927,664.00	349
TOTAL					232,933,093.00	365			TOTAL	219,871,681.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	75,276,924.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,575,038.00	380
3. STRS. . . . .	3101 & 3102	19,037,323.00	382
4. PERS. . . . .	3201 & 3202	2,401,336.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,999,660.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	9,621,015.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	51,472.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,312,053.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		118,274,821.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		906.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		2,059,334.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		116,214,581.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		52.86%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15) .....		52.86%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....		2.14%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....		219,871,681.00
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4) .....		4,705,253.97
.....		
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	78,265,722.00	301	0.00	303	78,265,722.00	305	1,526,284.00		307	76,739,438.00	309
2000 - Classified Salaries	33,044,355.00	311	139,694.00	313	32,904,661.00	315	3,843,372.00		317	29,061,289.00	319
3000 - Employee Benefits	51,191,005.00	321	1,606,174.00	323	49,584,831.00	325	2,451,170.00		327	47,133,661.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,282,924.00	331	0.00	333	18,282,924.00	335	1,647,266.00		337	16,635,658.00	339
5000 - Services . . & 7300 - Indirect Costs	26,775,883.00	341	300,000.00	343	26,475,883.00	345	1,271,210.00		347	25,204,673.00	349
TOTAL					205,514,021.00	365	TOTAL			194,774,719.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	102,821,436.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,034,689.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	101,786,747.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	52.26%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.26%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.74%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	194,774,719.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	5,336,827.30	

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,267,338.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 171,431,567.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.66%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 8,241,289.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,588,637.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	48,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	172,368.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	798,122.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	7,888.73
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,856,805.53
9. Carry-Forward Adjustment (Part IV, Line F)	(208,312.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,648,493.26
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,265,235.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,406,906.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,707,334.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,912,066.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	836,477.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	140,298.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	57,423.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,008,511.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	207,650.27
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	763,805.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,754,431.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,810,502.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	234,870,638.69
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.47%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.39%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	12,856,805.53
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(429,077.44)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.38%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.01%) times Part III, Line B19); zero if positive	(208,312.27)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(208,312.27)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.39%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-104156.13) is applied to the current year calculation and the remainder (\$-104156.14) is deferred to one or more future years:	5.43%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-69437.42) is applied to the current year calculation and the remainder (\$-138874.85) is deferred to one or more future years:	5.44%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(208,312.27)

Approved  
indirect  
cost rate: 5.38%

Highest  
rate used  
in any  
program: 8.01%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,028,014.00	216,707.00	5.38%
01	3010	3,791,960.00	204,007.00	5.38%
01	3213	14,292,307.00	881,598.00	6.17%
01	3310	2,284,493.00	122,906.00	5.38%
01	3315	105,375.00	5,669.00	5.38%
01	3327	53,553.00	2,881.00	5.38%
01	3550	162,145.00	8,107.00	5.00%
01	4035	339,627.00	18,272.00	5.38%
01	4127	85,269.00	4,588.00	5.38%
01	4203	642,570.00	34,570.00	5.38%
01	6010	2,903,578.00	145,179.00	5.00%
01	6053	166,851.00	8,977.00	5.38%
01	6266	654,526.00	35,214.00	5.38%
01	6387	1,398,361.00	75,232.00	5.38%
01	6388	397,055.00	26,661.00	6.71%
01	6500	21,572,636.00	224,499.00	1.04%
01	6546	1,097,480.00	59,044.00	5.38%
01	6690	116,370.00	6,261.00	5.38%
01	6762	4,201,027.00	336,305.00	8.01%
01	7085	48,285.00	2,598.00	5.38%
01	7311	3,670.00	198.00	5.40%
01	7412	32,107.00	1,727.00	5.38%
01	7422	2,624,978.00	141,224.00	5.38%
01	7435	2,085,920.00	31,523.00	1.51%
01	7810	190,376.00	40.00	0.02%
12	5059	144,686.00	6,765.00	4.68%
12	6052	4,745.00	255.00	5.37%
12	6105	5,116,783.00	275,283.00	5.38%
12	6127	154,462.00	8,310.00	5.38%
12	7810	1,039,343.00	55,916.00	5.38%
13	5310	5,446,545.00	279,351.00	5.13%
13	5320	1,051,209.00	53,191.00	5.06%
13	5330	259,879.00	13,150.00	5.06%
13	7027	1,162.00	59.00	5.08%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	351,444.00		732,753.00	1,084,197.00
2. State Lottery Revenue	8560	2,371,678.00		1,270,967.00	3,642,645.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,723,122.00	0.00	2,003,720.00	4,726,842.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,666,741.00		0.00	1,666,741.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	572,255.00		0.00	572,255.00
4. Books and Supplies	4000-4999	47,011.00		1,199,595.00	1,246,606.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,000.00			15,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			4,125.00	4,125.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,301,007.00	0.00	1,203,720.00	3,504,727.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	422,115.00	0.00	800,000.00	1,222,115.00
<b>D. COMMENTS:</b>					
There is a payment for instructional materials for Positive Prevention. The purchase included a license portion that was charged to object 5800 and tracked for GASB reporting on subscriptions.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	249,238,124.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,740,196.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,265,519.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	906.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,267,425.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,319,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				213,549,503.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				10,776.90
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,815.49



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	165,738,960.52	15,262.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	165,738,960.52	15,262.02
B. Required effort (Line A.2 times 90%)	149,165,064.47	13,735.82
C. Current year expenditures (Line I.E and Line II.B)	213,549,503.00	19,815.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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	40,074.00	0.00	0.00	(692,280.00)				
Other Sources/Uses Detail					0.00	1,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,813.00	0.00	346,529.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(58,887.00)	345,751.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,991,375.00		
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					1,991,375.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	58,887.00	(58,887.00)	692,280.00	(692,280.00)	1,992,375.00	1,992,375.00	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	32,500.00	0.00	0.00	(784,965.00)				
Other Sources/Uses Detail					0.00	1,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	428,884.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(32,500.00)	356,081.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,152,723.00		
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					1,152,723.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	32,500.00	(32,500.00)	784,965.00	(784,965.00)	1,153,723.00	1,153,723.00		

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2024/2025 Multi Year Projection for Budget Development								
	2024/25			2025/26			2026/27	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Total
Revenue								
LCFF	157,113,028	0	157,113,028	160,133,012	0	160,133,012	162,357,583	0
Federal Revenue	0	19,393,395	19,393,395	0	8,387,291	8,387,291	0	8,387,291
State Revenue	3,234,781	28,007,112	31,241,893	3,258,263	25,259,706	28,517,969	3,283,670	25,259,706
Local Revenue	1,992,400	4,553,921	6,546,321	1,992,400	4,553,921	6,546,321	1,992,400	4,553,921
Expenditures								
Certificated	162,340,209	51,954,428	214,294,637	165,383,675	38,200,918	203,584,593	167,633,653	38,200,918
Classified	66,301,220	11,964,502	78,265,722	66,457,367	10,777,473	77,234,840	66,368,870	10,831,360
Benefits	13,618,210	19,426,145	33,044,355	13,864,837	19,631,482	33,496,319	14,042,307	19,882,765
Books & Supplies	31,296,102	19,894,903	51,191,005	31,390,288	19,662,151	51,052,439	31,312,022	19,723,721
Services, Other Ops	6,567,857	11,715,067	18,282,924	6,532,388	7,484,413	14,016,801	6,965,043	7,699,216
Capital Outlay	15,469,547	12,091,301	27,560,848	15,688,667	7,441,322	23,129,989	16,384,106	7,654,888
Other Outgoing	533,000	1,264,909	1,797,909	548,244	169,719	717,963	563,979	174,590
Direct/Indirect Support	0	4,830,000	4,830,000	0	5,071,500	5,071,500	0	5,325,075
	(3,302,962)	2,517,997	(784,965)	(2,705,485)	1,845,406	(860,079)	(2,705,485)	1,845,406
Excess/Deficiency								
	130,482,974	83,704,824	214,187,798	131,776,306	72,083,466	203,859,771	132,930,840	73,137,021
	31,857,235	(31,750,396)	106,839	33,607,369	(33,882,548)	(275,178)	34,702,813	(34,936,103)
Other Financing								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	1,000	0	1,000	1,000	0	1,000	1,000	0
Other Uses	0	0	0	0	0	0	0	0
Contributions To Restricted	(37,027,505)	37,027,505	0	(37,953,193)	37,953,193	0	(38,902,022)	38,902,022
	(37,028,505)	37,027,505	(1,000)	(37,954,193)	37,953,193	(1,000)	(38,903,022)	38,902,022
Net Inc/Decrease to Fund Bal	(5,171,270)	5,277,109	105,839	(4,346,824)	4,070,645	(276,178)	(4,200,209)	3,965,919
Beg Fund Balance	25,050,336	43,750,684	68,801,020	19,879,066	49,027,793	68,906,859	15,532,242	53,098,438
Audit Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	19,879,066	49,027,793	68,906,859	15,532,242	53,098,438	68,630,680	11,332,033	57,064,357
Components of End Bal								
Nonspendable								
Assigned	50,000		50,000	50,000		50,000	50,000	50,000
			0	0		0		0
Revolving Cash/Stores/Prepaid								
Total Restricted Reserve	50,000	0	50,000	50,000	0	50,000	50,000	0
Reserve 3% Econ. Uncertainty	6,425,664	49,027,793			53,098,438		57,064,357	
				6,115,823			6,182,066	
Unassigned	13,403,402			9,366,419			5,099,967	

## Assumptions for Multi Year Projections

### 24-25

- Updated LCFF Calculator as of May 2024.
- LCFF revenue based on projected ADA of 10,568.98.
- STRS rate remained 19.1% and PERS rate increased to 27.05%.

### 25-26

- LCFF revenue based on projected ADA of 10,412.02.
- Reduced federal revenue due to removal of one-time COVID funds, grant funds, and carryover funds (ESSER III, Perkins, Titles I-IV, CSI).
- Reduced state revenue due to removal of one-time COVID funds, grant funds, and carryover funds (Pre-K planning, TUPE grant, CTEIG, K-12 SWP, IPI).
- Increase of 0.5% for certificated step and column and 1.28% for classified step and column.
- STRS rate remained at 19.10% & PERS rate increased to 27.6%.
- Applied 2.86% CPI rate for supplies & services.
- Reduced unrestricted certificated salaries & benefits to reflect reduction of 6.0 FTE due to declining enrollment. Also increased by 3.0 FTE due to increase in TK teachers due to lower class ratio requirement.
- Increased unrestricted classified salaries & benefits due to 3.0 FTE increase in TK aides due to lower class ratio requirement.
- Reduced salaries, benefits, supplies, services, and capital outlay due to removal of grant funds, COVID funds, and carryover funds.
- Reduced unrestricted supplies by \$217,101 to match Supplemental/Concentration grant amount.
- Reduced unrestricted services by \$217,100 to match Supplemental/Concentration grant amount.
- Increased Special Ed Excess Cost by 5%.

### 26-27

- LCFF revenue based on projected ADA of 10,279.41.
- Increase of 0.5% for certificated step and column and 1.28% for classified step and column.
- STRS rate remained at 19.10% & increased PERS rate to 28.0%.
- Applied 2.87% CPI rate for supplies & services.
- Decreased unrestricted salaries and benefits to reflect reduction of 5.0 FTE due to declining enrollment.
- Increased unrestricted supplies by \$238,335 to match Supplemental/Concentration grant amount.
- Increased unrestricted services by \$238,334 to match Supplemental/Concentration grant amount.
- Increased Special Ed Excess Cost by 5%.

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	157,113,028.00	1.92%	160,133,012.00	1.39%	162,357,583.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,234,781.00	0.73%	3,258,263.00	0.78%	3,283,670.00
4. Other Local Revenues	8600-8799	1,992,400.00	0.00%	1,992,400.00	0.00%	1,992,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(37,027,505.00)	2.50%	(37,953,193.00)	2.50%	(38,902,022.00)
6. Total (Sum lines A1 thru A5c)		125,312,704.00	1.69%	127,430,482.00	1.02%	128,731,631.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,301,220.00		66,457,367.00
b. Step & Column Adjustment				331,506.00		332,287.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(175,359.00)		(420,784.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,301,220.00	0.24%	66,457,367.00	-0.13%	66,368,870.00
2. Classified Salaries						
a. Base Salaries				13,618,210.00		13,864,837.00
b. Step & Column Adjustment				174,313.00		177,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				72,314.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,618,210.00	1.81%	13,864,837.00	1.28%	14,042,307.00
3. Employee Benefits	3000-3999	31,296,102.00	0.30%	31,390,288.00	-0.25%	31,312,022.00
4. Books and Supplies	4000-4999	6,567,857.00	-0.54%	6,532,388.00	6.62%	6,965,042.00
5. Services and Other Operating Expenditures	5000-5999	15,469,547.00	1.42%	15,688,667.00	4.43%	16,384,106.00
6. Capital Outlay	6000-6999	533,000.00	2.86%	548,244.00	2.87%	563,978.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,302,962.00)	-18.09%	(2,705,485.00)	0.00%	(2,705,485.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		130,483,974.00	0.99%	131,777,306.00	0.88%	132,931,840.00

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)		(5,171,270.00)		(4,346,824.00)		(4,200,209.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,050,336.00		19,879,066.00		15,532,242.00
2. Ending Fund Balance (Sum lines C and D1)		19,879,066.00		15,532,242.00		11,332,033.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,425,664.00		6,115,823.00		6,182,066.00
2. Unassigned/Unappropriated	9790	13,403,402.00		9,366,419.00		5,099,967.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,879,066.00		15,532,242.00		11,332,033.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,425,664.00		6,115,823.00		6,182,066.00
c. Unassigned/Unappropriated	9790	13,403,402.00		9,366,419.00		5,099,967.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		19,829,066.00		15,482,242.00		11,282,033.00

F. ASSUMPTIONS

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

Unrestricted certificated salaries in 25-26 are increased due to a shift of 50% of a coordinator salary from grant funds to unrestricted, as well as an increase of 3.0 FTE due to the lower required ratio of TK students to staff. Certificated salaries are reduced due to a decrease of 6.0 FTE due to declining enrollment. Unrestricted classified salaries in 25-26 are increased due to an increase of 3.0 FTE for TK aides due to the lower required ratio of TK students to staff. Unrestricted certificated salaries are lower in 26-27 due to a decrease of 5.0 FTE due to declining enrollment.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,393,395.00	-56.75%	8,387,291.00	0.00%	8,387,291.00
3. Other State Revenues	8300-8599	28,007,112.00	-9.81%	25,259,706.00	0.00%	25,259,706.00
4. Other Local Revenues	8600-8799	4,553,921.00	0.00%	4,553,921.00	0.00%	4,553,921.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	37,027,505.00	2.50%	37,953,193.00	2.50%	38,902,022.00
6. Total (Sum lines A1 thru A5c)		88,981,933.00	-14.42%	76,154,111.00	1.25%	77,102,940.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,964,502.00		10,777,473.00
b. Step & Column Adjustment				59,823.00		53,887.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,246,852.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,964,502.00	-9.92%	10,777,473.00	0.50%	10,831,360.00
2. Classified Salaries						
a. Base Salaries				19,426,145.00		19,631,482.00
b. Step & Column Adjustment				248,655.00		251,283.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(43,318.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,426,145.00	1.06%	19,631,482.00	1.28%	19,882,765.00
3. Employee Benefits	3000-3999	19,894,903.00	-1.17%	19,662,151.00	0.31%	19,723,721.00
4. Books and Supplies	4000-4999	11,715,067.00	-36.11%	7,484,413.00	2.87%	7,699,216.00
5. Services and Other Operating Expenditures	5000-5999	12,091,301.00	-38.46%	7,441,322.00	2.87%	7,654,888.00
6. Capital Outlay	6000-6999	1,264,909.00	-86.58%	169,719.00	2.87%	174,590.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,830,000.00	5.00%	5,071,500.00	5.00%	5,325,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,517,997.00	-26.71%	1,845,406.00	0.00%	1,845,406.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,704,824.00	-13.88%	72,083,466.00	1.46%	73,137,021.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		5,277,109.00		4,070,645.00		3,965,919.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,750,684.00		49,027,793.00		53,098,438.00
2. Ending Fund Balance (Sum lines C and D1)		49,027,793.00		53,098,438.00		57,064,357.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	49,027,793.00		53,098,438.00		57,064,357.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,027,793.00		53,098,438.00		57,064,357.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted certificated and classified salaries are lower in 25-26 due to the removal of salaries funded using one-time and grant funding.						



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	157,113,028.00	1.92%	160,133,012.00	1.39%	162,357,583.00
2. Federal Revenues	8100-8299	19,393,395.00	-56.75%	8,387,291.00	0.00%	8,387,291.00
3. Other State Revenues	8300-8599	31,241,893.00	-8.72%	28,517,969.00	0.09%	28,543,376.00
4. Other Local Revenues	8600-8799	6,546,321.00	0.00%	6,546,321.00	0.00%	6,546,321.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		214,294,637.00	-5.00%	203,584,593.00	1.11%	205,834,571.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				78,265,722.00		77,234,840.00
b. Step & Column Adjustment				391,329.00		386,174.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,422,211.00)		(420,784.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,265,722.00	-1.32%	77,234,840.00	-0.04%	77,200,230.00
2. Classified Salaries						
a. Base Salaries				33,044,355.00		33,496,319.00
b. Step & Column Adjustment				422,968.00		428,753.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				28,996.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,044,355.00	1.37%	33,496,319.00	1.28%	33,925,072.00
3. Employee Benefits	3000-3999	51,191,005.00	-0.27%	51,052,439.00	-0.03%	51,035,743.00
4. Books and Supplies	4000-4999	18,282,924.00	-23.33%	14,016,801.00	4.62%	14,664,258.00
5. Services and Other Operating Expenditures	5000-5999	27,560,848.00	-16.08%	23,129,989.00	3.93%	24,038,994.00
6. Capital Outlay	6000-6999	1,797,909.00	-60.07%	717,963.00	2.87%	738,568.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,830,000.00	5.00%	5,071,500.00	5.00%	5,325,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(784,965.00)	9.57%	(860,079.00)	0.00%	(860,079.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		214,188,798.00	-4.82%	203,860,772.00	1.08%	206,068,861.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		105,839.00		(276,179.00)		(234,290.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		68,801,020.00		68,906,859.00		68,630,680.00
2. Ending Fund Balance (Sum lines C and D1)		68,906,859.00		68,630,680.00		68,396,390.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	49,027,793.00		53,098,438.00		57,064,357.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,425,664.00		6,115,823.00		6,182,066.00
2. Unassigned/Unappropriated	9790	13,403,402.00		9,366,419.00		5,099,967.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,906,859.00		68,630,680.00		68,396,390.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,425,664.00		6,115,823.00		6,182,066.00
c. Unassigned/Unappropriated	9790	13,403,402.00		9,366,419.00		5,099,967.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		19,829,066.00		15,482,242.00		11,282,033.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.26%		7.59%		5.47%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		10,336.69		10,179.73		10,047.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		214,188,798.00		203,860,772.00		206,068,861.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		214,188,798.00		203,860,772.00		206,068,861.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,425,663.94		6,115,823.16		6,182,065.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,425,663.94		6,115,823.16		6,182,065.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

INTENTIONALLY

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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):	10,336.69	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	11,633	11,633		
Charter School				
Total ADA	11,633	11,633	0.0%	Met
Second Prior Year (2022-23)				
District Regular	11,171	11,172		
Charter School				
Total ADA	11,171	11,172	N/A	Met
First Prior Year (2023-24)				
District Regular	10,852	10,855		
Charter School		0		
Total ADA	10,852	10,855	N/A	Met
Budget Year (2024-25)				
District Regular	10,545			
Charter School	0			
Total ADA	10,545			

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): 10,336.7

District's Enrollment Standard Percentage Level: 1.0%

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	11,800	11,803	
	Charter School			
	Total Enrollment	11,800	11,803	N/A Met
Second Prior Year (2022-23)	District Regular	11,661	11,683	
	Charter School			
	Total Enrollment	11,661	11,683	N/A Met
First Prior Year (2023-24)	District Regular	11,494	11,461	
	Charter School			
	Total Enrollment	11,494	11,461	0.3% Met
Budget Year (2024-25)	District Regular	11,235		
	Charter School			
	Total Enrollment	11,235		

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	10,249	11,803	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,249</b>	<b>11,803</b>	<b>86.8%</b>
Second Prior Year (2022-23)			
District Regular	10,673	11,683	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,673</b>	<b>11,683</b>	<b>91.4%</b>
First Prior Year (2023-24)			
District Regular	10,545	11,461	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,545</b>	<b>11,461</b>	<b>92.0%</b>
Historical Average Ratio:			90.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>90.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	10,337	11,235		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,337</b>	<b>11,235</b>	<b>92.0%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	10,180	11,065		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,180</b>	<b>11,065</b>	<b>92.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	10,047	10,921		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,047</b>	<b>10,921</b>	<b>92.0%</b>	<b>Not Met</b>

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

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

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

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

We are basing our ADA projection on our 23-24 P-2 ADA percentage of 92.09%. This is higher than the historical average due to the 21-22 ADA percentage being much lower than the historical average for the district.



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)	11,086.99	10,776.90	10,752.92	10,585.97
b.	Prior Year ADA (Funded)		11,086.99	10,776.90	10,752.92
c.	Difference (Step 1a minus Step 1b)		(310.09)	(23.98)	(166.95)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.80%)	(.22%)	(1.55%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		162,817,294.00	157,914,464.00	160,957,930.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		1,742,145.05	4,626,893.80	4,957,504.24
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)			(1.73%)	2.71%	1.53%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-2.73% to -0.73%	1.71% to 3.71%	0.53% to 2.53%

**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)	36,696,091.00	36,696,091.00	36,696,091.00	36,696,091.00
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)	167,257,101.00	159,792,347.00	162,817,864.00	165,081,608.00
District's Projected Change in LCFF Revenue:		(4.46%)	1.89%	1.39%
LCFF Revenue Standard		-2.73% to -0.73%	1.71% to 3.71%	0.53% to 2.53%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

Our LCFF revenue is lower than the standard due to a much lower unduplicated percentage in the 23-24 school year that is projected forward into the out years, leading to lower supplemental and concentration grant amounts.



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):	(1.73%)	2.71%	1.53%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.73% to 8.27%</b>	<b>-7.29% to 12.71%</b>	<b>-8.47% to 11.53%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.73% to 3.27%	-2.29% to 7.71%	-3.47% to 6.53%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	27,481,200.00		
Budget Year (2024-25)	19,393,395.00	(29.43%)	Yes
1st Subsequent Year (2025-26)	8,387,291.00	(56.75%)	Yes
2nd Subsequent Year (2026-27)	8,387,291.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenue is lower in 24-25 due to spending of ESSER III funds in the 23-24 year. Federal revenue is lower in 25-26 due to the spending of ESSER III funds as well as carryover funds in Titles I-IV.

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

First Prior Year (2023-24)	37,703,143.00		
Budget Year (2024-25)	31,241,893.00	(17.14%)	Yes
1st Subsequent Year (2025-26)	28,517,969.00	(8.72%)	Yes
2nd Subsequent Year (2026-27)	28,543,376.00	.09%	No

**Explanation:**  
(required if Yes)

State revenue is lower in 24-25 due to carryover revenue in 23-24 that was spent down, as well as lower grant funds due to only carryover in 24-25. State revenue is lower in 25-26 due to the spending down of grant funds.

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

First Prior Year (2023-24)	6,986,364.00		
Budget Year (2024-25)	6,546,321.00	(6.30%)	No
1st Subsequent Year (2025-26)	6,546,321.00	0.00%	No
2nd Subsequent Year (2026-27)	6,546,321.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	27,303,206.00		
Budget Year (2024-25)	18,282,924.00	(33.04%)	Yes
1st Subsequent Year (2025-26)	14,016,801.00	(23.33%)	Yes
2nd Subsequent Year (2026-27)	14,664,258.00	4.62%	No

Explanation:

(required if Yes)

Expenditures for books supplies are lower in 24-25 due to the spending of carryover supplemental concentration ESSER III funds in 23-24. Books and supplies are lower in 25-26 due to the spending of ESSER III funds, as well as carryover funds.

Services and Other Operating Expenditures (fund 01, Objects 5000-5999 (Form Y , Line 85

First Prior Year (2023-24)	28,845,766.00		
Budget Year (2024-25)	27,560,848.00	(4.45%)	No
1st Subsequent Year (2025-26)	23,129,989.00	(16.08%)	Yes
2nd Subsequent Year (2026-27)	24,038,994.00	3.93%	No

Explanation:

(required if Yes)

Expenditures for services are lower in 24-25 due to the spending of carryover supplemental/concentration ESSER III funds in 23-24. Services are lower in 25-26 due to the spending of ESSER III funds, as well as carryover 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 68

First Prior Year (2023-24)	72,170,707.00		
Budget Year (2024-25)	57,181,609.00	(20.77%)	Not Met
1st Subsequent Year (2025-26)	43,451,581.00	(24.01%)	Not Met
2nd Subsequent Year (2026-27)	43,476,988.00	.06%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 68

First Prior Year (2023-24)	56,148,972.00		
Budget Year (2024-25)	45,843,772.00	(18.35%)	Not Met
1st Subsequent Year (2025-26)	37,146,790.00	(18.97%)	Not Met
2nd Subsequent Year (2026-27)	38,703,252.00	4.19%	Met

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

DATA ENTRY: Explanations are linked from Section 68 if the status in Section 6C is not met and entry is allowed below.

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Federal revenue is lower in 24-25 due to spending of ESSER III funds in the 2024 year. Federal revenue is lower in 25-26 due to the spending of ESSER III funds as well as carryover funds in Titles J-iv.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

State revenue is lower in 24-25 due to carryover revenue in 23-24 that was spent down, as well as lower grant funds due to carryover in 24-25. State revenue is lower in 25-26 due to the spending down of grant funds.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

1b. STANDARD NOT T - rejected 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 SA above and will also display in the explanation box below.

Explanation: Books and Supplies  (linked from 6B if NOT met)	Expenditures for books supplies are lower in 24-25 due to the spending of carryover supplemental/concentration ESSER III funds in 23-24. Books and supplies are lower in 25-26 due to the spending of ESSER III funds, as well as carryover funds.
Explanation: Services and Other Exps  (linked from 6B if NOT met)	Expenditures for services are lower in 24-25 due to the spending of carryover supplemental/concentration ESSER III funds in 23-24. Services are lower in 25-26 due to the spending of ESSER III funds, as well as carryover 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)	204,526,841.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	204,526,841.00	6,135,805.23	13,176,167.00	Met

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

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

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

☐ 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)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	28,647,998.92	6,083,181.00	7,477,144.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,681,195.56	14,179,701.91	17,487,389.64
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	33,329,194.48	20,262,882.91	24,964,533.64
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	176,478,206.68	202,772,687.80	249,238,124.00
	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)	176,478,206.68	202,772,687.80	249,238,124.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.9%	10.0%	10.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>		<b>6.3%</b>	<b>3.3%</b>	<b>3.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	6,897,498.55	115,619,373.15	N/A	Met
Second Prior Year (2022-23)	24,002,855.41	134,901,154.08	N/A	Met
First Prior Year (2023-24)	(11,247,538.00)	146,859,250.00	7.7%	Not Met
Budget Year (2024-25) (Information only)	(5,171,270.00)	130,483,974.00		

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

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



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

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

10,569

District's Fund Balance Standard Percentage Level: 

1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	11,513,764.00	14,080,393.14	N/A		Met
Second Prior Year (2022-23)	19,591,265.00	20,977,891.69	N/A		Met
First Prior Year (2023-24)	22,376,955.00	36,297,874.00	N/A		Met
Budget Year (2024-25) (Information only)	25,050,336.00				

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

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

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

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

Explanation:   
(required if NOT met)

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	104,494,485.00	Met

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

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

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

Explanation:   
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,337	10,180	10,047
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

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

**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)	214,188,798.00	203,860,772.00	206,068,861.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	214,188,798.00	203,860,772.00	206,068,861.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,425,663.94	6,115,823.16	6,182,065.83
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)		6,425,663.94	6,115,823.16	6,182,065.83

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)	6,425,664.00	6,115,823.00	6,182,066.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,403,402.00	9,366,419.00	5,099,967.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	19,829,066.00	15,482,242.00	11,282,033.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.26%	7.59%	5.47%
District's Reserve Standard (Section 10B, Line 7):		6,425,663.94	6,115,823.16	6,182,065.83
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)	(34,919,727.00)			
Budget Year (2024-25)	(37,027,505.00)	2,107,778.00	6.0%	Met
1st Subsequent Year (2025-26)	(37,953,193.00)	925,688.00	2.5%	Met
2nd Subsequent Year (2026-27)	(38,902,022.00)	948,829.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,000.00			
Budget Year (2024-25)	1,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	1,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,000.00	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.

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

Explanation:  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	3	General Fund	01-0000	936,251
Certificates of Participation	11	Mello Roos	49-0000-7439	13,283,625
General Obligation Bonds	8	BIRF (include accreted interest)	51-0000-7433 and 7434	34,460,557
Supp Early Retirement Program	8	General Fund	01-0000	1,105,434
State School Building Loans				
Compensated Absences		General Fund	01-0000	1,035,778

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

TOTAL:				50,821,645

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	414,906	427,972	402,817	105,461
Certificates of Participation	1,991,375	1,786,900	1,664,100	1,605,750
General Obligation Bonds	5,686,932	5,917,101	4,718,001	7,829,116
Supp Early Retirement Program	384,482	387,922	279,245	188,608
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	8,477,695	8,519,895	7,064,163	9,728,935
Has total annual payment increased over prior year (2023-24)?		Yes	No	Yes



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

DATA ENTRY: Enter an explanation if Yes.

1a.

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

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

Increase will be funded by community paid Mello Roos.

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)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>28,010,807.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>28,010,807.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>7/1/2021</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>2,766,158.00</div>	<div>2,766,158.00</div>	<div>2,766,158.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>1,588,601.00</div>	<div>1,588,601.00</div>	<div>1,588,601.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>1,247,196.00</div>	<div>1,370,270.00</div>	<div>1,505,489.00</div>
	d. Number of retirees receiving OPEB benefits	<div>41.00</div>	<div>31.00</div>	<div>19.00</div>

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	740.6	704.9	701.9	696.9

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

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

No

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

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

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

Negotiations are unsettled for 2024-25.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



**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	667.3	664.4	667.4	667.4

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

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

No

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

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

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

Negotiations are unsettled for 2024-25.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

<u>Negotiations Not Settled</u>			
6.	Cost of a one percent increase in salary and statutory benefits	343957	
		Budget Year	1st Subsequent Year
		(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0
		Budget Year	2nd Subsequent Year
		(2024-25)	(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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5161116	5161116	5161116
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
<b>Classified (Non-management) Prior Year Settlements</b>				
Are any new costs from prior year settlements included in the budget?		No		
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
<b>Classified (Non-management) Step and Column Adjustments</b>				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	319960	324055	328203
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>				
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

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



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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	77	75	75	75

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Negotiations are unsettled for 2024-25.

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

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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

126684

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

0

0

0

**Management/Supervisor/Confidential**

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1220172	1220172	1220172
47.8%	47.8%	47.8%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
117675	119181	120707

**Management/Supervisor/Confidential**

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
49448	49448	49448
0.0%	0.0%	0.0%

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

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

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

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ADDITIONAL FISCAL INDICATORS

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

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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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)

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End of School District Budget Criteria and Standards Review