

2024-25 ANNUAL BUDGET

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Approval on June 10th, 2024

Board of Trustees:

- Tina Shatswell
President
- Clayton Schemper
Clerk
- Bill Duvall
Trustee
- Diane Gilbert
Trustee
- Terri Taylor
Trustee

Oakdale Joint Unified School District
168 South Third Street
Oakdale, CA 95361

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2024-25

EXECUTIVE

SUMMARY

EXECUTIVE SUMMARY

California school districts are required to adopt annual financial budgets to estimate the following year revenues and expenditures by June 30. The Oakdale Joint Unified School District (OJUSD) has completed the internal budgeting process for the 2024-25 fiscal year. School principals, program managers, and directors have provided input for their individual areas of responsibility, which has been consolidated to make the 2024-25 Oakdale Joint Unified School District's Annual Budget. The budget reflects the Local Control Funding Formula (LCFF) assumptions based on the 2024-25 Governor's May Revision Budget Proposal, and represents the estimated actuals as of the 2023-24 Estimated Budget. Oakdale Joint Unified School District's Annual Budget incorporates the Board of Trustees priorities and is reflected in the Local Control Accountability Plan (LCAP).

The 2024-25 Annual Budget is available for public viewing. It is also a legal requirement that a public hearing being held to allow public input before the Annual Budget is adopted by the Board of Trustees. The public hearing took place on May 13, 2024. The budget is a "living" document – likely to change over the course of the year. Changes that occur at the state level and/or through the unaudited actuals process will be brought before the Board for approval as the year progresses.

About the District

Oakdale Joint Unified School District educated 5,165 students as of October 2023 in its four elementary schools, one junior high school, one comprehensive high school, two alternative education sites, and through a charter school. OJUSD employs 524 full-time equivalent (FTE) employees to serve its students.

OJUSD is governed by a five-member Board of Trustees representing the City of Oakdale, as well as the communities of Valley Home and Knights Ferry for a total area of 342 square miles. Oakdale Joint Unified School District truly believes in their motto: "Teach, Learn, Every Day, No Excuses!"

Below is a brief summary of OJUSD Financials for 2024-25 and the following two years based on the Governor's 2024-25 May Revision Budget Proposal.

Revenues

The District is anticipating receiving \$62.0 million in LCFF revenue from the State. Effective 2022-23 school year, school districts are funded on the higher of current year average daily attendance, prior year average daily attendance, or three-year average attendance. For the 2024-25 school year, OJUSD is anticipating to be funded on the average of the past three years' attendance.

All other revenue is estimated to remain flat from 2023-24 after removing prior year carryover and other one-time funds. The total anticipated revenue for Oakdale Joint Unified School District is \$80.5 million.

Expenditures

The District is projecting only slight changes overall on its certificated and classified salaries. Included in salaries are step and column increases. Benefits increased from prior year due to employer pension rate increases, however this is offset slightly by lower worker compensation rate. Books and Supplies, Other Services & Operating Expenditures, and Capital Outlay include all estimated expenses for 2024/25 that are known, including a significant increase in insurance costs. Total anticipated expenditures for Oakdale Joint Unified School District is \$81.6 million.



Fund Balance

The District is anticipating a projected 2024-25 Beginning Fund Balance of \$25.2 million and an Ending Fund Balance of \$23.9 million. This means the district is projected to have a net deficit of \$1.2 million. The estimated Ending Fund Balance is made up of \$53,922 in Non-spendable, \$8.1 million Restricted, and \$10.8 million in Committed Funds. This leaves a projected unassigned fund balance of \$4.9 million. State law requires that we set aside 3% of our expenditures for economic uncertainty, which equates to \$2.4 million in 2024-25. OJUSD's total unassigned Fund Balance (including the required 3%) is 5.99% of our expenditures for 2024-25.

Multiyear Projection

Using the Governor's May Revision Budget proposal estimates from the Department of Finance, Oakdale Joint USD is anticipating LCFF revenue to increase by a cost of living adjustment. However, LCFF revenue is dependent on attendance, which currently is estimated at 2023-24 levels. Expenditures include estimated step and column on salaries at \$613,803 and pension increase of \$40,132 for 2024-25. In September of 2024, the one-time funds school districts received to address COVID related issues will be fully expended. This means, employees hired with these funds will need to be funded with the District's general fund dollars. Based on current estimates, OJUSD will approximately have a deficit of \$1.5 million in 2025-26 and will have an additional deficit in 2026-27. The District's future revenue is dependent on the 2024-25 State Enacted Budget, as well as, student enrollment and attendance in 2024-25.

Conclusion

After the State enacts its 2024-25 budget, adjustments will be made to OJUSD's current year budget and multiyear projection based on the new information. The largest change to the multiyear projection will occur after enrollment and attendance is confirmed for 2024-25, which is will impact future funding.



2024-25

ORGANIZATIONAL
SECTION

ORGANIZATIONAL SECTION

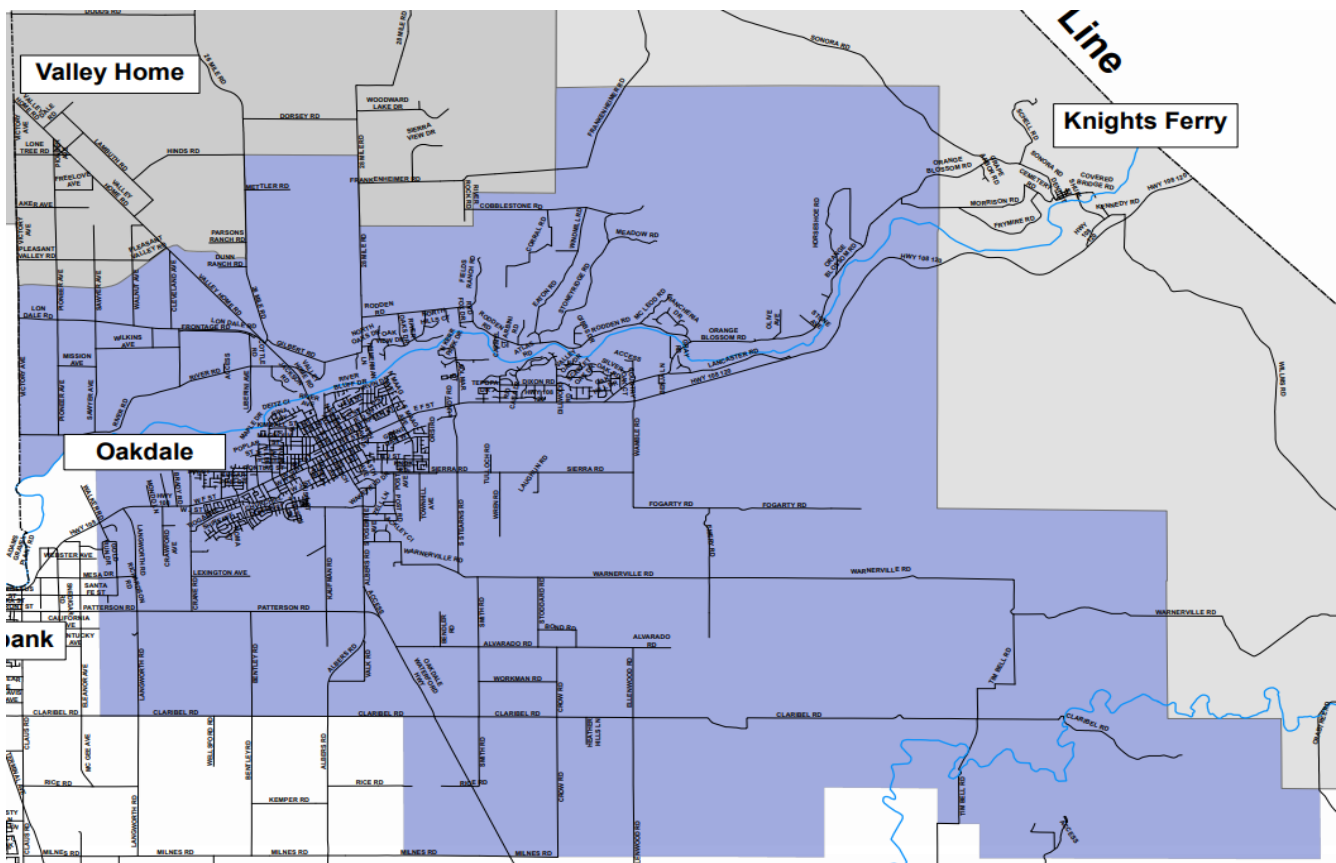
ABOUT THE DISTRICT



The Oakdale Joint Unified School District (OJUSD) is situated in the heart of California's Central Valley. Located on the eastern edge of the valley in Stanislaus County; the city is a gateway to Yosemite National Park, as well as, the entire Sierra Nevada Mountain Range. Oakdale Joint Unified School District serves the City of Oakdale, and the high school students for two nearby towns - Valley Home and Knights Ferry. In 1998, the Oakdale Union Elementary School District and the Oakdale Union High School District were merged to create Oakdale Joint Unified School District.

Oakdale Joint Unified School District serves approximately 5,200 students with four elementary schools, one junior high school, one comprehensive high school, one continuation high school, one independent study high school, and one charter high school.

Below is a map of our boundaries that encompasses 292 square miles for OJUSD and 342 square miles when including Valley Home and Knights Ferry:



Board of Trustees

Oakdale Joint Unified School District has a five-member Board of Trustees. Board members are elected by voters residing within our school district boundaries. Each Board member serves a four-year term of Office.

Board Members

As the policy making body for the school district, the Board of Trustees is charged with providing a quality public education program for the residents of OJUSD in accordance with California Constitution, State Education Code, other state and federal laws, adopted Board Policies, and the desires of the community.



Tina Shatswell
Board President
Term Expires 2024



Clayton Schemper
Board Clerk
Term Expires 2026



Bill Duvall
Board Member
Term Expires 2026



Diane Gilbert
Board Member
Term Expires 2026

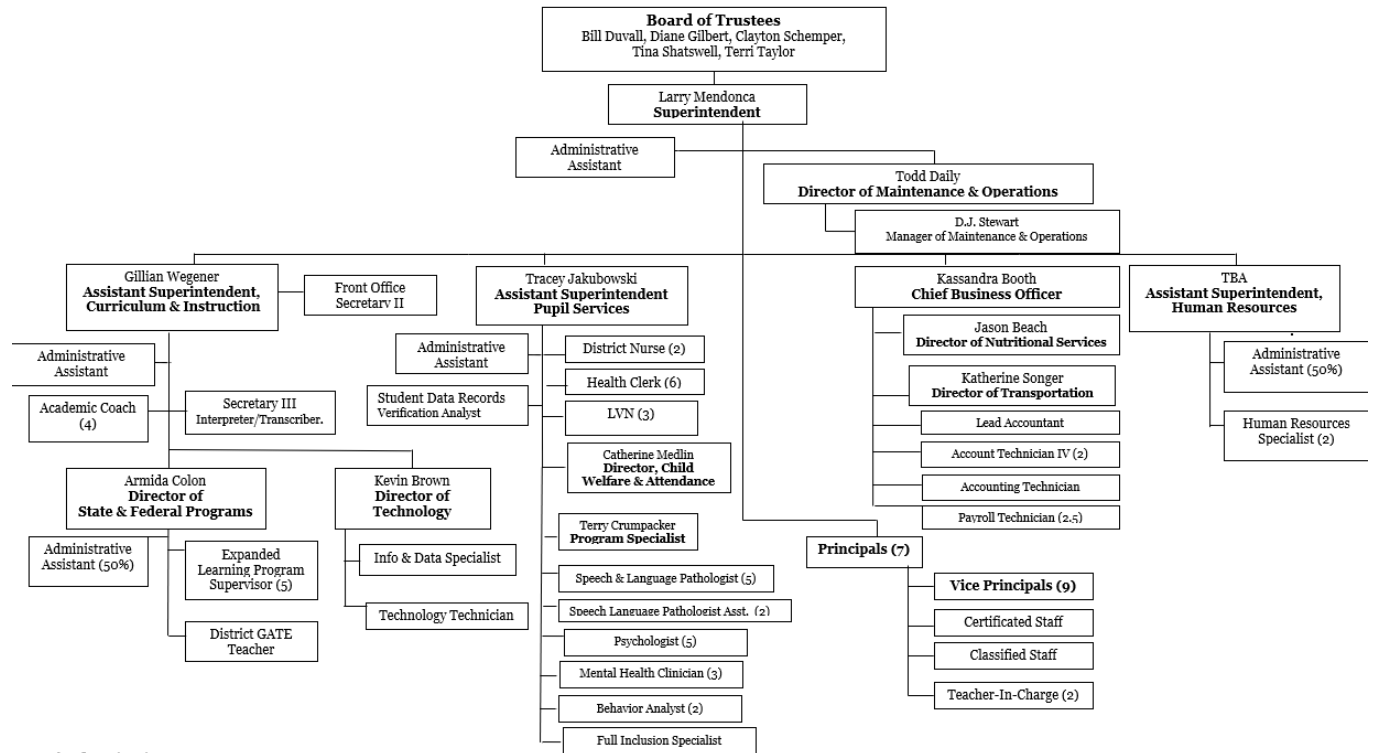


Terri Taylor
Board Member
Term Expires 2024



ORGANIZATIONAL SECTION

District Administration Organizational Chart



Revised 05/23/24



District Vision, Mission, and Core Values

VISION

Teach, Learn, Every Day, No Excuses!

MISSION

All OJUSD staff and students strive for improvement and excellence every day.

CORE VALUES

We believe all students and staff should . . .

- Achieve Excellence in All School Endeavors
- Lead Courageously
- Enact Justice on Behalf of Others
- Accept Responsibility for Their Actions
- Maintain Safe Schools and Positive Learning Environments for All

STUDENT GOALS

Every student will . . .

- Demonstrate academic growth as measured by the local Common Formative Assessment System and CAASPP (California Assessment of Student Performance and Progress).
- Improve his/her academic performance each year.
- Be able to read at or above grade level.
- Demonstrate K-8 math fluency and proficiency in critical areas of focus to prepare students for increased rigor of Integrated Common Core Math in high school.
- Identify a career interest and develop an action plan for pursuing that career by the end of the 8th grade.
- Meet the District's rigorous and relevant standards for graduation.

Updated 8/1/17



Leadership in Oakdale Joint Unified School District

Definition of an Oakdale Leader:

Too many people think of leaders as simply managers, politicians, or controllers. These roles do not make a leader. A leader is someone who leads by doing and has the integrity to take the right action even when that action is not popular. A leader has a positive influence over others, challenges others to become stronger and better, and is a role model, giving others someone to emulate. Leaders have a strong work ethic and inspire others to have the same; they have self-discipline and the will to continue learning; they have competitive drive and pursue goals that are greater than any individual. Leaders value people. They strive to build up those around them and inspire those around them to take similar action. While management, diplomacy, and an eye for detail are all components of leadership, leaders are so much more. Leaders see the big picture, the greater good, and they strive to take the organization and the people within the organization to the next level with integrity, courage, and vision.

12 Leadership Traits

1. **INTEGRITY** --Be a person of your word. Be honest in all dealings. Always demonstrate a strong moral compass.
2. **TRUST** --Be a person who can always be counted on. Keep your own counsel on confidential matters. Don't self-promote to the detriment of others.
3. **LOYALTY** --Be devoted to the district's desire to create a learning environment that educates the head, heart and hand. Be faithful and committed to helping our entire leadership team become more effective. Believe in our system.
4. **COURAGE** --Display grit in the face of adversity and conflict. Make sound, timely and thoughtful decisions. Be brave enough to develop an effective course of action independent of popularity
5. **ACCOUNTABILITY** --Take ownership of your actions and performance. Be responsible and do not make excuses. If you need help, ask for help. Complete all tasks with a high degree of professionalism.
6. **GROWTH MINDSET** --Be totally committed to improvement on a daily basis. Demonstrate a desire to continually gain knowledge. Apply and share your knowledge in ways that strengthen our district.
7. **VISION** --Evaluate what we in the district are doing well and where we as a district are underperforming. Create a plan of action that further augments our areas of high performance and builds our weaknesses into strengths. Stay current.
8. **PASSION** -Demonstrate resolve and enthusiasm in helping our leadership team, students, and staff pursue excellence.
9. **SELF-DISCIPLINE** --Do what needs to be done. Start and finish all tasks with a sense of urgency, even those tasks you don't enjoy. When leading, always demonstrate the work ethic needed to be prepared for all tasks.



ORGANIZATIONAL SECTION

10. AUTHENTICITY --Be genuine and stay true to who you are as well as to the core values and vision of our district. Be human, have fun, laugh. None of us are perfect.
11. EMBRACE COMPETITION --Strive to get measurably better in all areas of your life. Compete with others in authentic and ethical ways. Compete with yourself. Put yourself in situations that challenge you to raise your personal bar of performance.
12. BUILD RELATIONSHIPS --Value all people. Listen. Communicate clearly, openly, and in person. Be humble and respectful to all.



LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) 2024-25

According to the California Department of Education; “The LCAP is a three-year plan that describes the goals, actions, services and expenditures to support positive student outcomes that address state and local priorities.” Below are the LCAP goals for OJUSD:

Goal 1: OJUSD will provide a K-12 continuum of academic excellence producing graduates who are college and/or career ready.

This goal is intended to impact every student in every grade in every curricular area. Dynamic instruction in the delivery of rigorous curriculum is supported via the expectation that site administrators, district administrators, and other teachers visit Oakdale classrooms on a regular basis to provide support and celebrate best practices. Professional Learning Communities at both the site and district level provide ongoing data-informed conversations focused on continual refinement of instruction.

Goal 2: OJUSD will provide strategic and accelerated intervention in academics, mental health, and behavioral health for identified at-risk students, including but not limited to Students with Disabilities (SWD), English Learners (ELs), foster youth, and socio-economically disadvantaged (SED) students.

This goal is intended to support student groups demonstrating a gap as measured by California State Dashboard Indicators and local metrics. Student groups requiring support include 1. At-risk general education students and 2. English Learners not making progress toward English proficiency, and 3. Students with mental health and behavior health concerns. Program oversight is essential and will be provided as follows: 1. At-risk general education intervention oversight is provided by the Learning Lab Coordinators and Learning Lab Staff during quarterly meetings, and 2. English Learner program oversight is provided by the English Learner Program Committee and DELAC, and 3. Mental and behavioral health support oversight is provided by the Pupil Services Dept., including behaviorists, school psychologists, and Student Assistance Providers (SAPs). All program oversight committees will continue to inform the implementation of annual action plans while informing the development of future actions.

Goal 3: OJUSD will maintain facilities transportation services, and a technology infrastructure supporting a well-equipped, safe, and secure learning environment for all students and educational partners.

Student safety will always be the District’s top priority. Site Safety Plans and the District’s Crisis Response Plan are reviewed and revised as necessary each year. The Superintendent works with local law enforcement and fire safety to ensure rapid response. OJUSD strives to provide excellent facilities. The facilities committee continues to prioritize new facilities goals and projects throughout the district with the task of ensuring equitable facilities across all sites and excellence of appearance at all school campuses. The expectation is for all OJUSD campuses to be well maintained, for students to have safe and positive experiences with transportation, and for everyone in OJUSD to experience a secure and disruption-free technology infrastructure.

Goal 4: OJUSD will utilize the Equity Multiplier funds granted by the State of California to increase the academic success of students at East Stanislaus Continuation High School.

A new goal was established for 2024-2025 specifying how the new Equity Multiplier funds will be used. East Stanislaus Continuation High School is the only school within the District to receive these funds as they meet the qualifications of a high rate of socio-economically disadvantaged students and a low rate of stability. These funds will be used to fund a new English teacher position, therefore allowing East Stan to have small English class sizes and allowing the original English teacher more time to teach electives, something East Stan students need in order to graduate with a high school diploma.



ORGANIZATIONAL SECTION

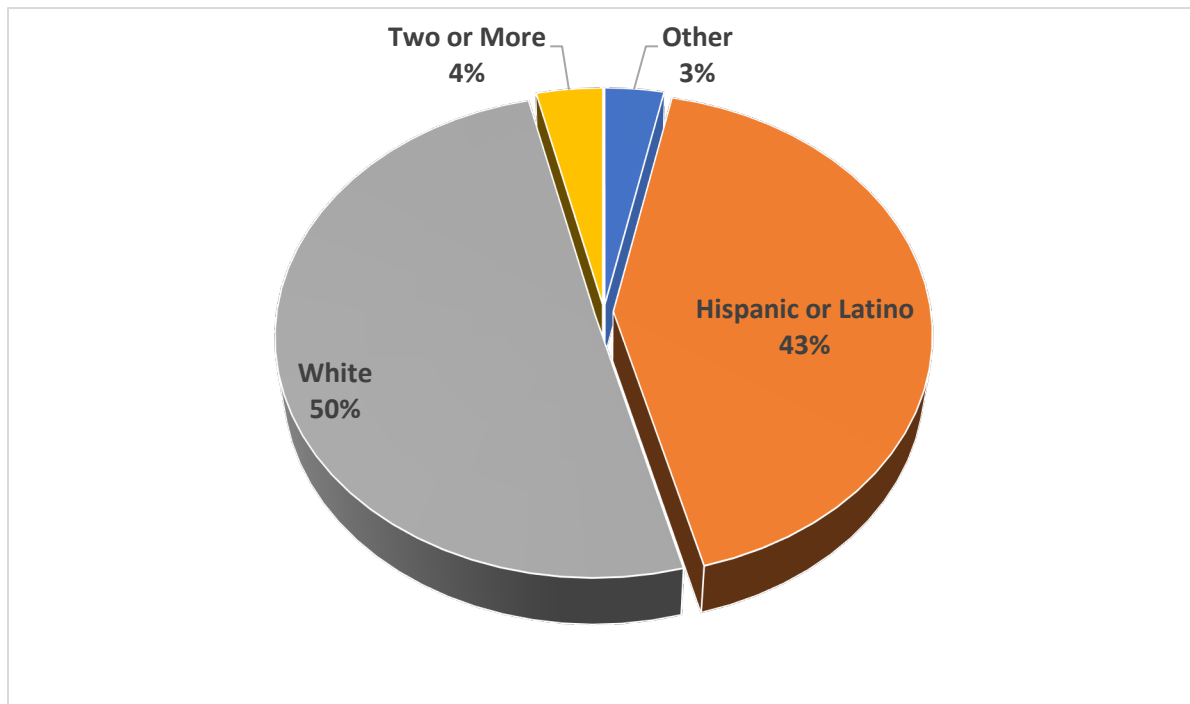
ENROLLMENT

The California Longitudinal Pupil Achievement Data System (CALPADS) is an annual data collection administered in October. The purpose of CALPADS is to collect data about all schools and districts in the state of California at the same point in time each year. Below is a table which displays the enrollment data for the past six years and projected enrollment for 2024 by school. The 2024 projected enrollment is based on the average of the past three years.

CALPADS Enrollment Counts							
School Name	2018	2019	2020	2021	2022	2023	2024*
Cloverland Elementary	505	522	476	510	513	497	490
Fair Oaks Elementary	859	851	811	810	821	817	820
Magnolia Elementary	684	657	623	608	615	619	625
Sierra View Elementary	629	648	623	642	649	627	619
Oakdale Junior High	845	867	831	795	756	800	801
Oakdale High	1,690	1,699	1,745	1,748	1,644	1,607	1,570
East Stanislaus High	87	72	75	66	81	94	109
Valley Oak Online Learning Academy	20	18	20	20	85	36	36
Oakdale Charter	61	69	69	56	53	68	68
TOTAL	5,380	5,403	5,273	5,255	5,217	5,165	5,139
* Projected enrollment for 2024-25 School Year based on prior two year changes in enrollment							

Student Demographics

The chart below displays information that is collected as part of CALPADS. It is certified and submitted to the California Department of Education and reported for all school districts on CDE's Data Quest website. <https://dq.cde.ca.gov/dataquest/>



ACCOUNTING POLICIES

The District's accounting policies conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The District accounts for its financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

The Stanislaus County Office of Education (SCOE) has fiscal oversight of Oakdale Joint Unified School District and 25 other public-school districts in Stanislaus County. The District must submit its annual budget, first interim budget, second interim budget, and final actual financial reports to SCOE for review and approval.

Additionally, the District runs its payroll and accounts payable warrants through SCOE whom audits these transactions before the warrants are processed. The regular monitoring by SCOE helps maintain fiscal integrity and complying with State fiscal requirements. The following is a summary of the significant accounting policies.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into three broad categories which, in aggregate, include twelve (12) funds.

Governmental Fund Types

A. General Fund (01)

- a. General Fund – Fund 01 is the general operating fund of the District; basically, for the 'day-to-day' operations. The District's General Fund is divided into two sections: unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e. they can only be used for the purpose prescribed by the funding agency. Unrestricted funds are monies available for use at the District's discretion to meet the mission and goals of the District.

B. Special Revenue Funds (09-20):

- a. **Charter School - Fund 09** is required by the California Department of Education (CDE) to account for the operations of LEA-operated charter school.
- b. **Cafeteria - Fund 13** is required by the CDE to account for all revenues and expenditures related to the operations of the District's comprehensive food service program.
- c. **Deferred Maintenance – Fund 14** is used primarily to provide for major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems in school building.
- d. **Special Reserve Fund for Other Than Capital Outlay Projects – Fund 17** is used primarily to provide for the accumulation of general fund monies for general operating purposes.
- e. **Special Reserve for Postemployment Benefits – Fund 20** is used pursuant to *Education Code* section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits.



C. Capital Projects Funds (21 -40)

- a. **Building – Fund 21** is used to account for the proceeds from the sale of bonds.
- b. **Capital Facilities - Fund 25** is used to account for revenues received from Developer (School Impact) Fees and expenditures related to the impact development has on a school district.
- c. **Special Reserve Fund for Capital Projects - Fund 40** is used to account for the accumulation of general fund moneys for capital outlay purposes.

D. Debt Service Fund (51)

- a. **Bond Interest & Redemption - Fund 51** is used for the repayment of bonds issued by the District along with the associated bond interest payments.

E. Enterprise Fund (63)

- a. **Other Enterprise – Fund 63** is used to account for the district's before school program called ASPIRE.

F. Fiduciary Funds (73)

- a. **Foundation Private Purpose Trust – Fund 73** is used to account separately for gifts per *Education Code* section 41031 that benefits individuals and may not be used for District programs.

Fund Balance Categories

Governmental Accounting Standards Board (GASB 54) has defined five categories for reporting ending fund balance. The statement also requires that governmental agencies adopt a fund balance policy that establishes a minimum level at which the fund balance is maintained. The District's current board policy (BP 3100) states "The Board of Education maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts and it is the Board's desire to keep this level at 5% of General Fund expenditures and other financing uses, however it shall not be lower than the requirements of 5 CCR 15450."

- a. **Nonspendable** reserve reflects amounts that are not in spendable form, or amounts that are required to remain intact.
- b. **Restricted** fund balance is made up of funds from revenue sources subject to constraints imposed by external resource providers or legislation.
- c. **Committed** fund balance category reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. Once committed, amounts must be used for their intended purpose. Additional formal action is required by the board to remove the constraint.
- d. **Assigned** fund balance is made of funds whose uses are not subject to external or legal constraints and may be used for any purposes not prohibited by law.
- e. **Unassigned / Reserve for Economic Uncertainty** category in the general fund represents the residual balance that is not nonspendable, restricted, committed, or assigned to a specific purpose. It includes the District's reserve for economic uncertainty at five percent (5%) of general fund expenditures, transfers out, and other uses. The District's unassigned fund balance assists the District in 'riding out' difficult financial times; such as a recession, declining enrollment and/ or increasing pension costs.



Revenue and Expenditure Accounting

The Oakdale Joint Unified School District records revenues and expenditures in accordance with the California School Accounting Manual as prescribed by California Education Code Section 41010. Revenues are classified by fund and sources.

Within each fund (listed above), revenues are classified by object sources as shown below:

8010–8099	LCFF Sources - the primary source of funding for California school districts. Local Control Funding Formula (LCFF) is a combination of State aid and local property taxes.
8100–8299	Federal Revenue - is revenue received from the federal government.
8300–8599	Other State Revenue - is additional revenue received from the state government.
8600–8799	Other Local Revenue - is revenue received from local sources.
8910–8929	Interfund Transfers In - are flows of assets between funds.
8980–8999	Contributions to Restricted Programs – must net to zero in each fund.

Expenditures are classified by object. The use of object of expenditures enables consistent reporting across districts throughout the state and nation. Within each fund, the major object classifications for expenditures are as shown.

1000–1999	Certificated Personnel Salaries - are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing.
2000–2999	Classified Personnel Salaries - are for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing.
3000–3999	Employee Benefits - records employers' contributions to retirement plans and health and welfare benefits.
4000–4999	Books and Supplies - records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.
5000–5999	Services and Other Operating Expenses - records expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, etc.
6000–6999	Capital Outlay - records expenditures for land, buildings and capitalized equipment.
7000–7999	Other Outgo - records expenditures for interagency transfers out and indirect costs.

Additionally, expenditures must be coded to a function. The function describes the activities or services performed in order to accomplish a set of objectives or goal. The major function classifications are as shown below.

1000–1999	Instruction
2000–2999	Instruction—Related Services
3000–3999	Pupil Services
4000–4999	Ancillary Services
5000–5999	Community Services
6000–6999	Enterprise
7000–7999	General Administration
8000–8999	Plant Services
9000–9999	Other Outgo



Budget Development

The Board of Trustees accepts responsibility for adopting a sound budget for each fiscal year which is aligned with the District's mission, vision, goals, and priorities. Per Board Policy, the District budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the District. The District budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues.

Furthermore, community input is sought for the Local Control and Accountability Plan (LCAP) which must be supported by the District's budget. Community forums, meetings at the District level and the school site level with advisory groups, bargaining unit members, students, staff, and parents were held to share and analyze data, gather input and then review and discuss. As a result, Oakdale Joint Unified School District will continue to support four LCAP goals as reflected in the current LCAP.

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Oakdale Joint Unified School District Board of Trustees has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1st of each year. The adopted budget is forwarded to the Stanislaus County Office of Education for review and approval. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The accuracy of a district's budget projection is only as good as the assumptions that are used in developing the budget numbers. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions have to be carefully considered in evaluating the accuracy of revenues and expenditures.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Oakdale Joint Unified School District updates its budget—and assumptions—as needed throughout the year after the original budget is adopted. The adopted budget, therefore, should be considered a "financial snapshot" on the date it is approved.

Fiscal Accountability

California school districts are required to file two interim financial reports during the year. These reports must be presented to the school board at a public meeting and require board certification and approval. The first report reflects actual data as of October 31st and must be filed within 45 days of that date. The second report reflects actual data as of January 31st and must be filed within 45 days as well. The Stanislaus County Office of Education reviews these reports, makes comments, and files them with the State. The reports include actual revenues and expenditures to date, revised projections for the year, and a two-year future forecast. As part of the report, the District certifies that it is positive, qualified, or negative in meeting its financial obligations in the current and two future years.

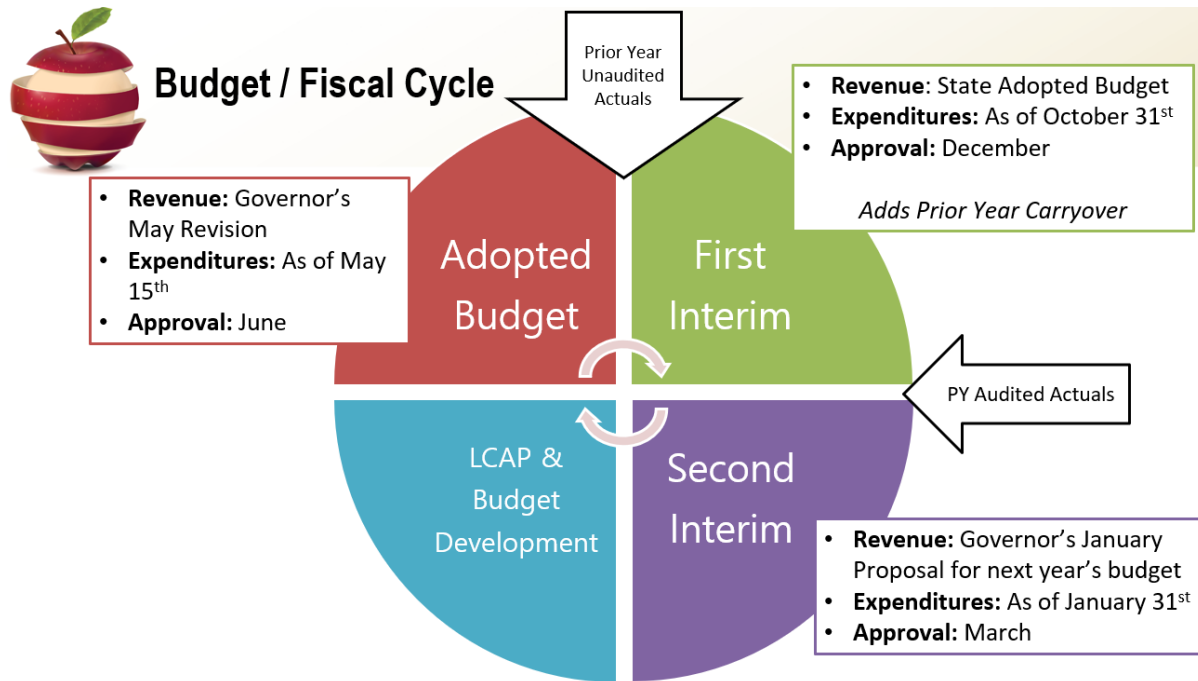
School districts are required to publicly disclose the costs associated with tentative collective bargaining agreements with its employee groups. The costs must be disclosed at a public board meeting prior to final ratification of the agreement. Additionally, districts are required to notify the county office of education within 45 days after ratification of any budget revisions made necessary by the terms of that agreement.



ORGANIZATIONAL SECTION

State law requires that an independent certified public accounting firm conduct an audit of the school district each year. The results of that audit are presented to the school board at a public meeting and filed with the State Controller's Office. As a part of the audit, the audit firm works with district staff to compile and present the District's financial statements for the prior year. Districts are required to adjust their financial records to reconcile with the financials presented by the auditor.

Below is a graphical representation of the budgeting / fiscal cycle of a California public school district:



Starting with the District's Second Interim budget report that includes the Governor's proposal for the following year's State budget, the District begins the discussion on staffing levels for each school. As OJUSD has only recently begun experiencing a decline in enrollment, the staffing levels have been relatively maintained for the District's school sites.

Next, Principals are given their Site Discretionary, LCFF Supplemental, and Title I projected allocations based on prior year enrollment and unduplicated pupil percentage. Principals use these allocations to determine what goals they will establish and fund as part of their School Site Plan for Student Achievement (SPSA), which are in-line with the District's LCAP goals.

In February and March of each year, surveys and committee meetings are held to review the initial LCAP for the following year. In May, a public hearing is held during a Board meeting to allow community and other individuals an opportunity to discuss the District's LCAP. Final adjustments are made and presented to the Board for approval in June along with the Annual Budget, which is a numerical reflection of the District's LCAP priorities.



2024-25

FINANCIAL

SECTION

FINANCIAL NARRATIVE

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

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education and School Services of California, as well as, the estimated financial activity for 2024-25 through 2026-27. In addition, the Annual Budget Report contains a detailed financial report and multiyear projection specific to Oakdale Joint Unified School District.

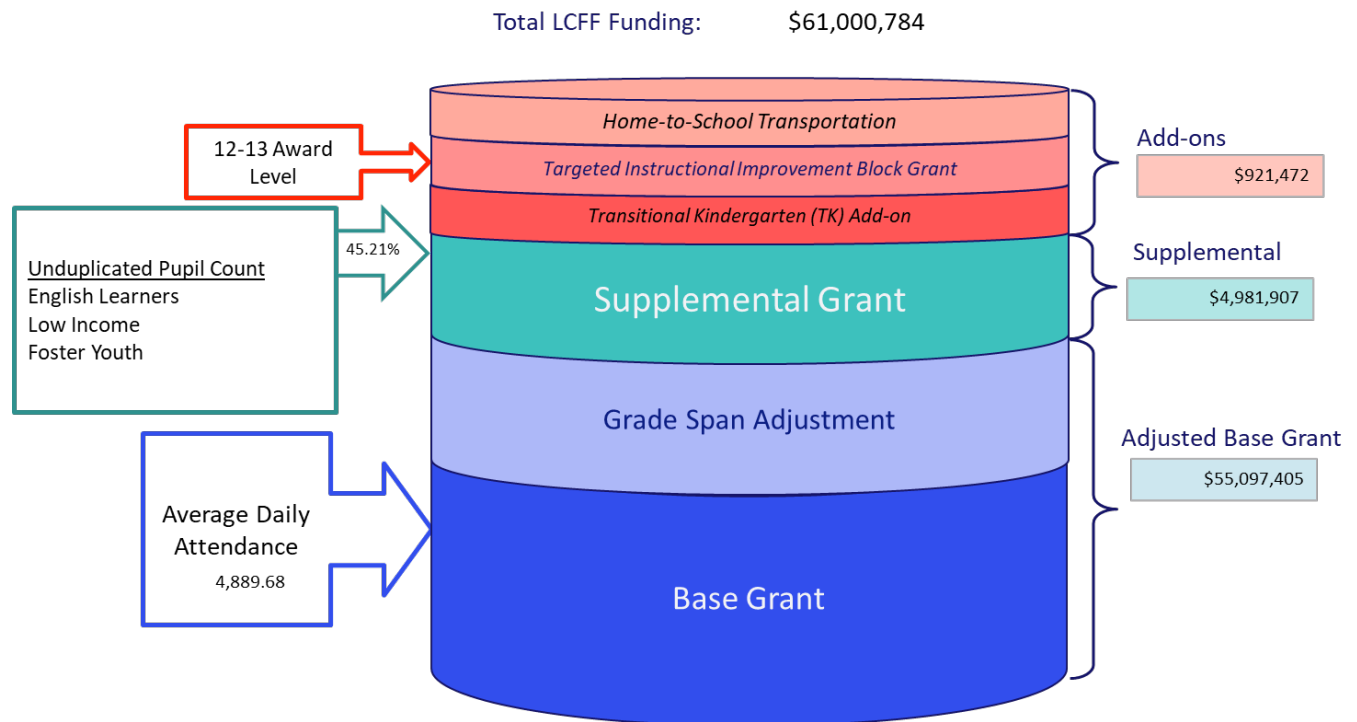
Governor's Revised State Budget Proposal "May Revision"

The Governor released his revised January 2024-25 budget proposal on May 14, 2023 (May Revision), which outlined a decrease of projected general fund revenues from the January proposal.

- Proposition 98 K-14 minimum guarantee is estimated at the following in the May Revision:
 - \$97,527 million in 2022-23, down from January amount of \$98,306 million
 - \$102,572 million in 2023-24, down from January amount of \$105,586 million
 - \$109,129 million in 2024-25, up from January amount of \$109,080 million
- The 2024-25 statutory LCFF Cost of Living Adjustment (COLA) is 1.07%.
- Largest concern going forward is the decline in total students in California's public schools. In 2019-20, California was serving 6,163,001 students as compared to 5,837,690 students in 2023-24. This is a decline of 325,311 being served in California public schools and is projected to continue to decline statewide.
- The May Revision continues to support the Governor's proposal to increase funding towards Special Education programs. The proposal includes 1.07% in COLA to increase the per pupil rate Special Education Local Plan Area's receive to support students.



Local Control Funding Formula: The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as, the District's ADA. It is calculated annually based on student population; ADA, enrollment, and unduplicated pupil percentage (UPP). Unduplicated Pupils include students that are considered foster youth, socioeconomically disadvantaged, and English learners. As illustrated below, it contains multiple funding allocations:



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA at the higher of current year or prior year, or three year average (effective 2022-23).
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the subsequent years for use in projections
 - Applied to grade level base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall and is applied to Supplemental and Concentration grant calculations



Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English Learners, or as Foster Youth. Only school districts with at least 55% of qualifying students receive concentration grants funds.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

Education Protection Account: As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. These taxes were estimated to generate more than \$8 billion annually at their peak; however, they began to expire commencing in 2016. On November 8, 2016, voters approved Proposition 55, which extended the personal income tax for high-bracket earners for an additional 12 years.

Home-To-School Transportation: Home-to-School Transportation, including special education and small school district transportation, is a permanent add-on to LCFF target entitlements. Although the program has been repealed, the funds are made available to the school districts, county offices of education, and charter schools that previously received this funding at the same level received in 2012-13. Effective 2024-25, school district will begin to receive a COLA on the transportation funds received as part of the LCFF.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing.

Local Control Accountability Plans: Effective 2014-15, LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district will take during each year of the plan to achieve specified goals. Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.



2024-25 OJUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 4,769 (excluding COE ADA). Effective 2022-23, school districts are funded on the higher of current year, prior year, or three-year average. For 2024-25, Oakdale Joint USD will be funded at the three-year average of 4,828.03.
- ❖ The District's unduplicated pupil percentage for supplemental funding is estimated to be 45.26% in 2024-25, which puts the District's three-year rolling average at 45.21% for 2024-25. The percentage will be revised based on final data in October 2024 (CalPADS).
- ❖ LCFF is calculated on a statutory COLA of 1.07% as required by Education Code.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA, and \$73.62 for 9-12 ADA.
- ❖ Not included in the District's Annual budget are all one-time revenues and expenditures as they are not considered as being a part of the District's 'operational' or 'annual' budget. By excluding these funds, it gives the District a clear picture of its ongoing financial resources to address student needs long-term.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.



General Fund Revenue Components

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

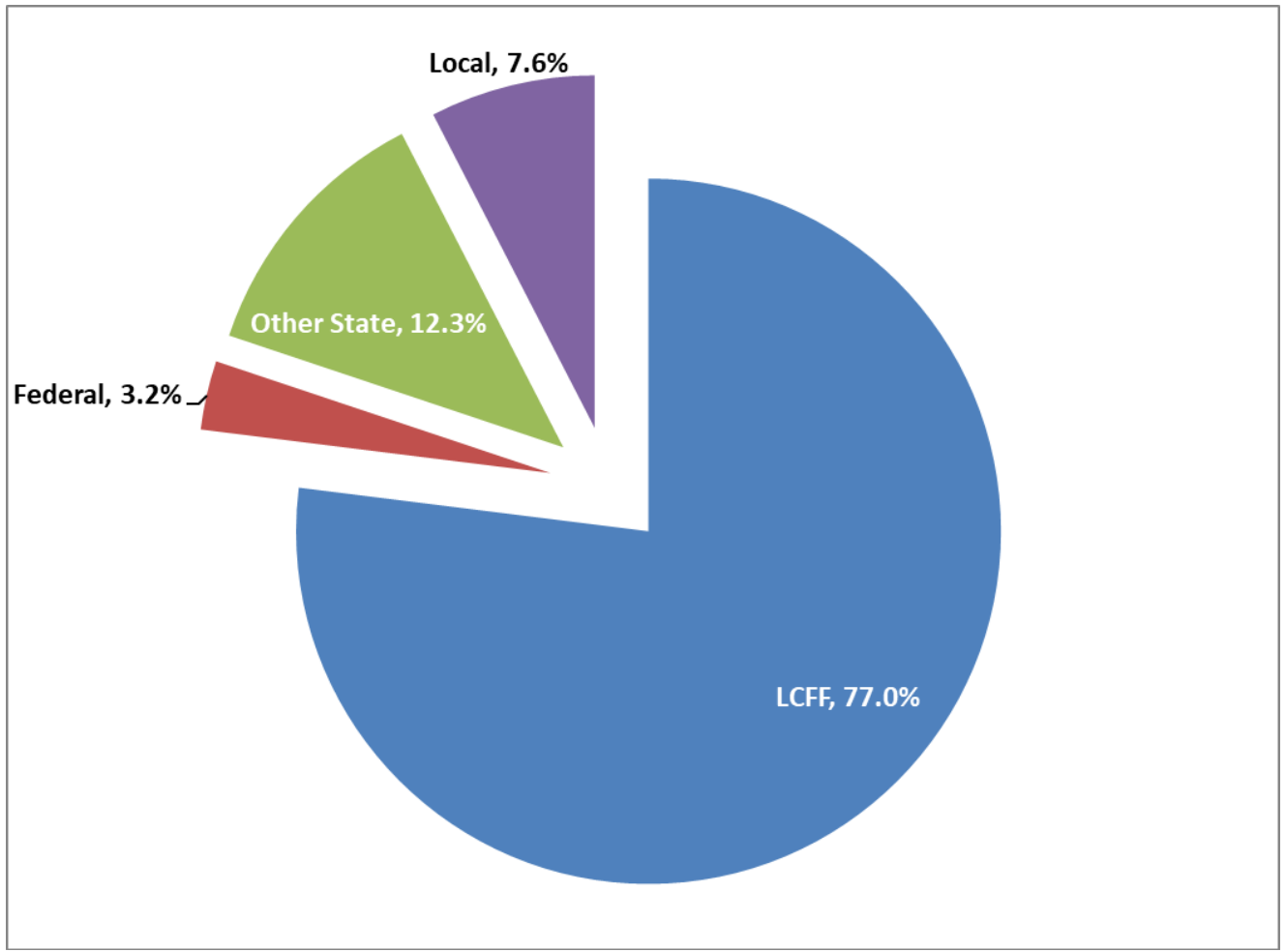
<u>Description</u>	2024-25 Annual Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
LCFF	61,000,784	1,018,659	62,019,443
Federal Revenue	15,807	2,527,811	2,543,618
State Revenue	1,953,397	7,945,798	9,899,195
Local Revenue	997,115	5,109,291	6,106,406
Total Revenues	\$63,967,103	\$16,601,559	\$80,568,662

The following narrative will summarize the major revenue components within the General Fund:

1. **LCFF Revenue** is based on 2023-24 ADA as well as projected cost of living adjustment from the Department of Finance. LCFF revenue is made up of local Property Taxes, the Educational Protection Account, and State revenue. Restricted LCFF is pass-thru revenue for students in SELPA special education programs.
2. **Federal Revenue** is based on projected Title I (\$897,074), Title II, III, IV (\$290,216), Special Education Local Assistance (\$1,290,137), Perkins (\$50,384), and Medical Administrative Activities (\$15,807).
3. **State Revenue** is based on projected Mandate Block Grant (\$236,901), Lottery (\$1,032,184), Prop 20 Lottery (\$500,309), Agriculture Education Incentive Grant (\$29,266), Career Technical Education Incentive Grant (\$269,235), After School Education and Safety Grant (\$701,606), Expanded Learning Opportunity Program (\$1,734,939), Proposition 28 Art and Music in Schools (\$741,899), LCFF Equity Multiplier (\$136,839), Special Education Mental Health and Early Intervention Grants (\$684,994), Home-to-School Transportation Reimbursement (\$684,312) and GASB 68 STRS "on-behalf" amount. GASB 68 requires school districts to account for the State's portion of the District's STRS liability (both revenue and expenditures).
4. **Local Revenue** is based on the collection of fees we charge to our community for the use of our facilities, as well as, to other educational institutions for transportation and reimbursement for special education services that we provide on behalf of other districts.



Following is a graphical depiction of OJUSD's 2024-25 estimated revenue by percentage:



Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 86% of the District's unrestricted budget, and approximately 79% of the total General Fund budget.

	2024-25 Annual Budget		
Description	Unrestricted	Restricted	Combined
Certificated Salaries	27,833,378	5,562,012	33,395,390
Classified Salaries	7,824,487	4,539,599	12,364,086
Benefits	11,613,312	6,995,054	18,608,366
Books and Supplies	2,303,932	1,287,582	3,591,514
Other Services & Oper.	5,593,305	6,690,256	12,283,561
Capital Outlay	142,635	206,001	348,636
Other Outgo	320,688	800,730	1,121,418
Transfer of Indirect	(800,623)	721,235	(79,388)
Total Expenditures	\$54,831,114	\$26,802,469	\$81,633,583

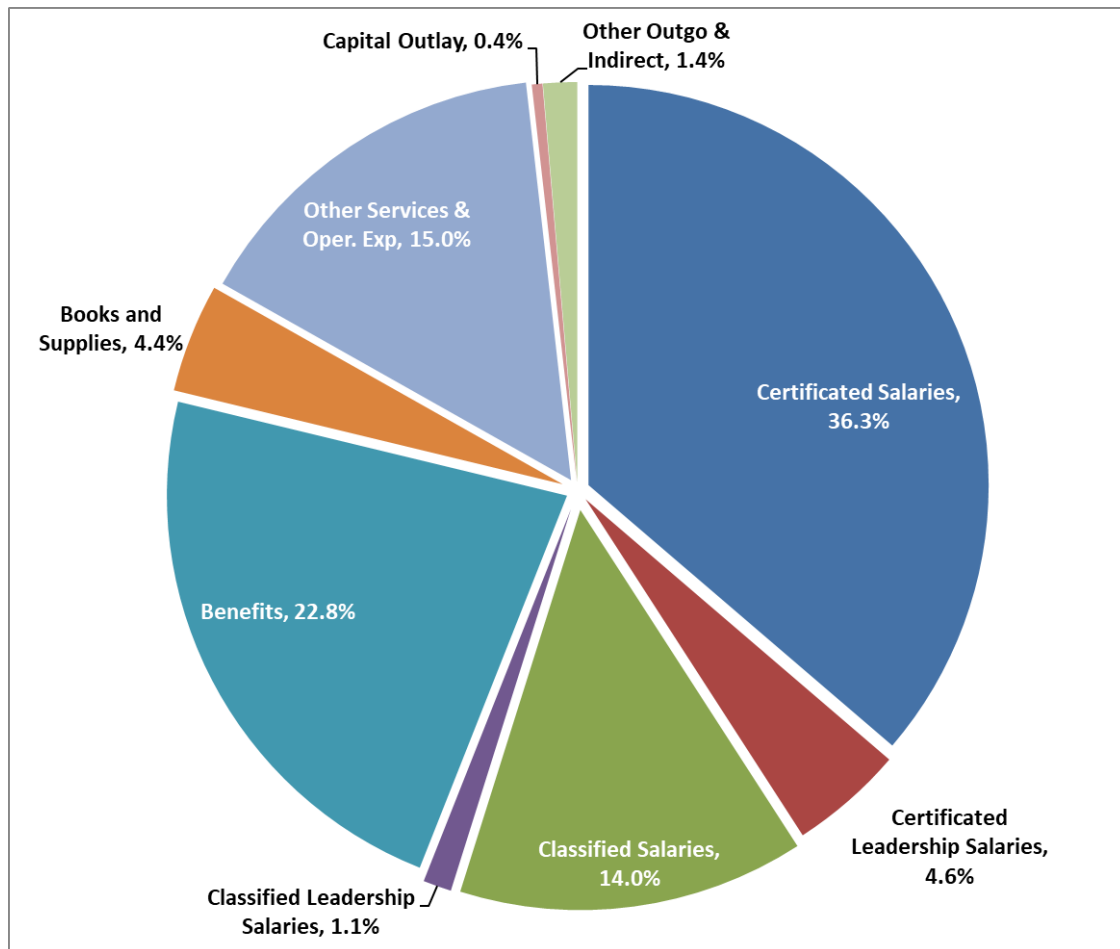
The following narrative will summarize the major expenditure components within the General Fund:

1. **Certificated Salaries** includes \$27,486,160 in teacher salaries, substitute costs, additional hourly pay, and stipends. Also included in certificated salaries is \$2,133,729 in pupil support salaries for counselors, psychologist, and nurses; \$3,775,501 in certificated administrative salaries.
2. **Classified Salaries** includes \$2,972,212 for instructional support salaries (bilingual aides, instructional aides, etc.); \$4,633,053 in pupil support salaries (bus drives, custodians, skilled maintenance workers, and library media specialist, etc.); \$2,628,891 in office staff, clerical support, and technology staff; \$1,180,812 in campus monitors, yard duty, and other classified; and \$949,118 in classified supervisors and administrative salaries.
3. **Benefits** are all required statutory employee benefits. This includes STRS and PERS, Social Security, Medicare, Unemployment, Worker's Compensation, Health, Dental, Vision, and Life insurance. Total amount budgeted for certificated employees is \$12,546,739 and \$6,061,627 for classified employees. Included in the certificated amount is \$3,146,711 in GASB 68 STRS "on-behalf". GASB 68 requires school district to account for the State's portion of the Districts STRS liability (both revenue and expenditures).
4. **Books and Supplies** includes \$492,513 for textbooks and textbook workbooks, and textbook software; \$36,808 in reference books; \$2,459,953 in supplies; \$602,240 in equipment.
5. **Other Services and Operating Expenses** includes \$108,401 in conference and travel for professional development; \$41,231 in dues and memberships; \$1,136,312 in property and liability insurance; \$2,353,086 in utility expenditures (water, sewer, electricity, garbage, etc.); \$648,176 in equipment repair and leases; \$7,660,833 in contracted services (software licensing, independent auditors, printers, special education services, etc.); and \$335,522 in communications (telephone, mail, etc.).



6. **Capital Outlay** includes \$348,636 primarily for maintenance and operations of our facilities.
7. **Other Outgo** includes a projected transfer of \$1,121,418 to other educational institutions for services provided to our students.
8. **Transfer of Indirect** are transfers from various restricted programs to cover the costs of business and operation services the District provides to these programs.

Following is a graphical description of the District's 2024-25 estimated expenditures by percentage:



Other Financing Sources/Uses

Included in the budget are transfers out to other funds, as well as contributions to restricted programs.

1. **Transfers Out / In** includes transfers out of \$300,000 to support future facility repair needs, and \$100,000 for future bus replacements. Transfer In includes \$217,140 for retiree benefits.
2. **Contribution to Restricted Programs** net to zero in the General Fund, which means moving unrestricted dollars to restricted programs. These contributions include \$2,366,606 for Restricted Maintenance, and \$8,476,135 for Special Education services.



General Fund Summary

Overall, the District is anticipating receiving \$77 million in revenue, and expending \$74.8 million. This means the District is projecting a surplus of \$2.1 million in 2024-25. With a beginning fund balance projected at \$18.2 million, this will leave an estimated Ending Fund Balance of \$20.3 million in the District's General Fund.

Description	2024-25 Annual Budget		
	Unrestricted	Restricted	Combined
Total Revenues	63,967,103	16,601,559	80,568,662
Total Expenditures	54,831,114	26,802,469	81,633,583
Total Financing Sources/Uses	(10,724,289)	10,542,741	(181,548)
Net Surplus / (Deficit)	(1,588,300)	341,831	(1,246,469)
FUND BALANCE, RESERVES			
Beginning Balance	17,401,810	7,801,994	25,203,803
Ending Balance	15,813,510	8,143,825	23,957,334
Nonspendable	33,267	20,655	53,922
Restricted	-	8,123,170	8,123,170
Assigned	-	-	-
Committed	10,864,085	-	10,864,085
Reserve for Economic Uncertainty	2,462,000	-	2,462,000
Unassigned - Other	2,454,158	-	2,454,158
Total - Fund Balance	\$15,813,510	\$8,143,825	\$23,957,334

Unassigned Reserve (includes REU)

5.99%

The components of the District's ending fund balance are as follows: nonspendable - \$53,922; Restricted - \$8,123,170; Committed - \$10.8 million; Reserve for Economic Uncertainty - \$2.4 million; and unassigned / unappropriated of \$2.4 million.

Cash Flow

The District is not anticipating having cash flow issues during the 2024-25 school year.



BUDGETS BY SCHOOL

Our district is characterized by small neighborhood schools. We offer four (4) elementary schools to serve our students, all with their own unique culture. Our smallest elementary school has on average 500 students, while our largest elementary school has over 800 students.

Students in elementary grades TK-6 spend the majority of their day in self-contained classrooms and are taught by fully credentialed, highly qualified teachers. Teachers teach to the Common Core State Standards in both English-language arts and math. Instruction for students in science, history/social science, visual and performing arts, English language development, and physical education aligns to state-adopted standards in those areas and is often integrated with other subjects. District-provided instructional materials support the curriculum in all content areas. Teachers plan lessons that are age and grade-level appropriate and that actively engage students in learning. Each school has a library through which students may check out books for pleasure to enhance their studies. Computer lab time is set aside during the instructional day for students to practice necessary computer skills in a structured environment. Our elementary students also receive education from highly qualified music teachers on a regular basis.

Communication with the families of the students is a top priority. Schools provide information through their school websites, through flyers sent home with students, through telephone messages, and through electronic tools such as Aeries. Parents are encouraged to contact their children's teachers, to attend meetings about their children's progress, to attend Back-to-School Nights, Open House, and other school-sponsored parent information nights and special events. Furthermore, parents are invited to participate on School Site Councils, English Learner Advisory Committees, and PTA/PTO organizations. All of these options provide feedback to OJUSD in developing our Local Plan, both at the site level, as well as districtwide.

Student progress on academic standards is measured through the state testing program that occurs each spring, but more frequently through district-provided tests as well as teacher-defined assessments. Assessment results give a measure of student progress and also inform teachers and administrators of the success of the instructional program in supporting student learning. Teachers adapt their instruction and assignments in order to meet the learning needs of students based upon regular assessments. Special education programs further support the learning needs of students.

School staffing is provided centrally. In addition, our elementary schools receive a general-purpose School Site Base allocation of \$67.00 per TK-6th grade. Our junior high school receives a general-purpose base allocation of \$108.00 per 7-8 grade student, our high school and alternative education schools receive \$143.00 per 9-12 grade student. On top of the unrestricted site allocations, schools receive state and federal restricted funding to assist with school improvement activities, the purchase of supplemental supplies and materials, and the education of students with limited English language proficiency.





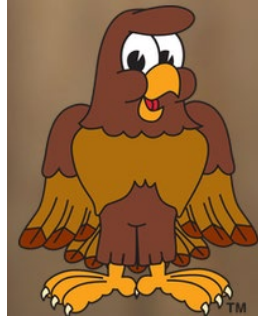
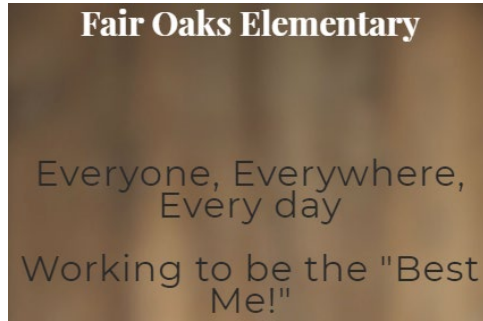
Larry Bonds
Principal

Cloverland Elementary school is estimating a TK-6 enrollment of 490 students for 2024-25 and an unduplicated pupil count of 50.91%.

SITE STAFF	FTE
Classroom Teacher	22.00
AMS Music Teacher	0.19
Principal and Vice Principal	2.00
Site Secretary II	2.00
Health Clerk	0.75
Library Media Technician	0.87
Computer Ed Instructor	0.75
Noon Duty Aide	1.81
Custodian	3.00
Special Education Aide	1.39
Bilingual Aide	0.75
TK Classroom Aide	0.44
Kindergarten AMS Aide	1.88
Title I Classroom Aide	2.34
ELP Supervisor	0.94
ELP Assistant	0.50
ELP Support Aide	1.00
ELP Aide	2.00
Total Site Personnel	44.61

SITE BASED ALLOCATIONS	Resource	Amount
Site Discretionary Funds	0000	\$ 33,299
Technology Replacement	0042	\$ 20,000
LCFF Supplemental (Restricted)	0653	\$ 37,950
Expanded Learning Program (Restricted)	2600	\$ 40,280
Title I (Restricted)	3010	\$ 54,965
Art & Music in Schools (Restricted)	6770	\$14,915
Total Site Based Allocations		\$ 201,409





Ben Cortes
Principal

Fair Oaks Elementary school is estimating a TK-6 enrollment of 820 students for 2024-25 and an unduplicated pupil count of 43.45%.

SITE STAFF	FTE
Classroom Teacher	36.00
AMS Music Teacher	0.32
Principal and Vice Principal	2.00
Site Secretary II	2.00
Health Clerk	0.87
Library Media Technician	0.97
Computer Ed Instructor	0.75
Noon Duty Aide	2.50
Custodian	3.00
Special Education Aide	2.63
Bilingual Aide	0.75
TK Classroom Aide	0.88
Kindergarten AMS Aide	2.50
Title I Classroom Aide	3.06
ELP Supervisor	1.00
ELP Assistant	0.50
ELP Support Aide	0.50
ELP Aide	3.63
Total Site Personnel	63.86

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 54,739
Technology Replacement	0042	\$ 30,000
LCFF Supplemental (Restricted)	0653	\$ 53,250
Expanded Learning Program (Restricted)	2600	\$ 78,970
Title I (Restricted)	3010	\$ 75,381
Art & Music in Schools (Restricted)	6770	\$ 23,088
Total Site Based Allocations		\$ 315,428





MAGNOLIA ELEMENTARY SCHOOL

Leah Mindaudo
Principal

Magnolia Elementary school is estimating a TK-6 enrollment of 625 students for 2024-25 and an unduplicated pupil count of 49.76%.

SITE STAFF	FTE
Classroom Teacher	28.00
AMS Music Teacher	0.24
Principal and Vice Principal	2.00
Site Secretary II	2.00
Health Clerk	0.75
Library Media Technician	0.88
Computer Ed Instructor	0.75
Noon Duty Aide	1.88
Custodian	3.00
Special Education Aide	2.00
Bilingual Aide	0.75
TK Classroom Aide	0.88
Kindergarten AMS Aide	1.88
Title I Classroom Aide	2.63
ELP Supervisor	1.00
ELP Assistant	0.53
ELP Support Aide	0.53
ELP Aide	2.97
Total Site Personnel	52.67

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 39,360
Technology Replacement	0042	\$ 23,000
LCFF Supplemental (Restricted)	0653	\$ 107,962
Expanded Learning Program (Restricted)	2600	\$ 49,450
Title I (Restricted)	3010	\$ 185,146
Total Site Based Allocations		\$ 404,918





SIERRA VIEW ELEMENTARY

Dave Kindred
Principal

Sierra View Elementary school is estimating a TK-6 enrollment of 619 students for 2024-25 and an unduplicated pupil count of 51.99%.

SITE STAFF	FTE
Classroom Teacher	29.00
AMS Music Teacher	0.24
Principal and Vice Principal	2.00
Site Secretary II	2.00
Health Clerk	0.75
Library Media Technician	0.88
Computer Ed Instructor	0.75
Noon Duty Aide	1.81
Custodian	3.00
Special Education Aide	2.63
Bilingual Aide	0.75
TK Classroom Aide	0.88
Kindergarten AMS Aide	1.88
Title I Classroom Aide	3.00
ELP Supervisor	0.94
ELP Assistant	0.50
ELP Support Aide	0.50
ELP Aide	3.16
Total Site Personnel	54.67

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 42,009
Technology Replacement	0042	\$ 25,000
LCFF Supplemental (Restricted)	0653	\$ 48,900
Expanded Learning Program (Restricted)	2600	\$ 57,770
Title I (Restricted)	3010	\$ 48,528
Art & Music in Schools (Restricted)	6770	\$19,149
Total Site Based Allocations		\$ 241,356





OAKDALE JUNIOR HIGH SCHOOL

OAKDALE JOINT UNIFIED SCHOOL DISTRICT

Catherine Medlin
Principal

Oakdale Junior High School is estimating 7-8 grades enrollment of 801 students for 2024-25 and an unduplicated pupil count of 44.25%.

SITE STAFF	FTE
Classroom Teacher	36.10
AMS Music Teacher	0.80
Principal and Vice Principal	3.00
Counselor	1.00
Site Secretary II	2.63
Account Clerk II	1.00
Health Clerk	0.75
Library Media Technician	0.88
Noon Duty Aide & Campus Monitor	1.56
Custodians	4.00
Special Education Aide	3.13
Bilingual Aide	0.75
ELP Supervisor	0.75
ELP Aide	1.63
Total Site Personnel	57.98

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 86,400
Technology Replacement	0042	\$ 30,000
LCFF Supplemental (Restricted)	0653	\$ 53,100
College Readiness	0668	\$ 5,500
ASES (Restricted)	6010	\$25,723
Art & Music In Schools (Restricted)	6770	\$21,277
Total Site Based Allocations		\$ 222,000





*Oakdale High School, est. 1893.
Something for Everyone.*

Michael Moore
Principal

Oakdale High School is estimating enrollment in grades 9-12 of 1,570 students for 2024-25 and an unduplicated pupil count of 38.58%.

SITE STAFF	FTE
Classroom Teacher	73.26
AMS Music Teacher	1.20
Principal and Vice Principal	4.00
Counselor	4.00
Site Secretary II	5.00
Account Clerk II & Bookkeeper	2.00
Pupil Registrar	1.00
Career Technician	1.00
Health Clerk	0.75
Library Media Technician	1.50
Campus Monitor	2.63
Custodian and Grounds worker	7.50
Special Education Aide	5.38
Bilingual Aide and Bilingual Secretary	1.75
Total Site Personnel	110.97

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 229,801
Technology Replacement	0042	\$ 67,000
LCFF Supplemental (Restricted)	0653	\$ 46,500
College Readiness	0668	\$ 20,500
Perkins - Career Technical Education (CTE) (Restricted)	3550	\$ 50,384
Career Technical Education Incentive Grant (Restricted)	6387	\$ 269,235
Art & Music in Schools (Restricted)	6770	\$ 44,573
Agriculture CTE Inventive Grant (Restricted)	7010	\$ 29,266
Total Site Based Allocations		\$ 757,259



FINANCIAL SECTION

OJUSD offers three types of Alternative Education schools for students in grades 9-12; East Stanislaus High School, Valley Oak Online Learning Academy, as well as, Oakdale Charter School. Each school provides a different instructional setting to best meet the needs of students. Below are the fiscal details for each school.



East Stanislaus High School is estimating enrollment in grades 9-12 of 109 students for 2024-25 and an unduplicated pupil count of 69.15%.

Pat King
Principal

SITE STAFF	FTE
Classroom Teacher	5.17
Principal	0.45
Site Secretary II	1.00
Career Technician	0.88
Total Site Personnel	7.50

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 13,442
Technology Replacement	0042	\$ 5,000
LCFF Supplemental (Restricted)	0653	\$ 9,750
College Readiness	0668	\$ 1,500
Art & Music In Schools	6770	\$ 2,580
Total Site Based Allocations		\$ 32,272



Valley Oak Online Learning Academy uses alternative strategies of independent study and is estimating enrollment 60 students for 2024-25 and an unduplicated pupil count of 44.44%.

Pat King
Principal

SITE STAFF	FTE
Classroom Teacher	1.17
Principal	0.45
Total Site Personnel	1.62

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 5,148
Art & Music in Schools (Restricted)	6770	\$ 2,621
Total Site Based Allocations		\$ 7,769



OAKDALE CHARTER

A Personal Learning Experience | Established in 1996

Pat King
Principal

Oakdale Charter School is a non-classroom based 7-12 grade home-study school. The District is estimating enrollment 68 students for 2024-25 and an unduplicated pupil count of 44.11%. The charter school's financials are accounted for in their own fund and is not part of the general fund like our other school sites.

SITE STAFF	FTE
Classroom Teacher	3.34
Principal	0.10
Site Secretary II	1.00
Subtotal Site Personnel	4.44

SITE BASED ALLOCATIONS	Resource	Amount
Discretionary Funds	0000	\$ 68,502
Lottery	1100	\$ 10,310
Prop 20 Lottery (Restricted)	6300	\$ 4,000
Art & Music In Schools (Restricted)	6770	\$ 7,347
Total Site Based Allocations		\$ 90,159



FINANCIAL SECTION

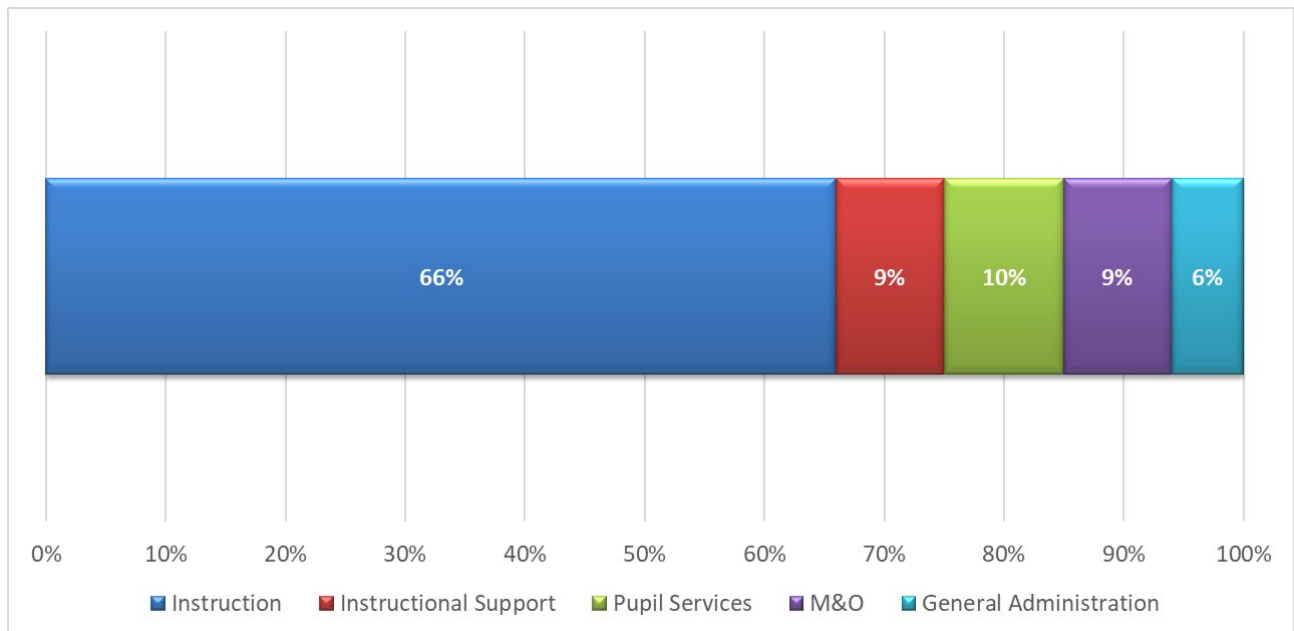
On top of the allocations listed above directly sent to our school sites to manage, OJUSD also sets aside funds for district wide programs to support our students. Some of the many programs being offered at Oakdale Joint Unified School District are listed below:

District Wide Programs	Amount
Music Programs	\$ 539,966
Summer Session	\$ 162,601
Gifted & Talented Education	\$ 149,955
Instructional Materials	\$ 300,000
Instructional Technology	\$ 375,000
Transportation	\$ 3,000,550
Student Recognitions	\$ 10,000
Character Education	\$ 39,376
Instructional Staff Development	\$ 238,401
School Resource Officer	\$ 70,000
Total District Wide Programs	\$ 4,885,849



BUDGET BY FUNCTION

During 2024-25, OJUSD is dedicating \$52.8 million to the direct instruction of our students. This includes all staff that support our students in the classroom and includes supplies, technology, instructional materials, etc. This equates to 66% of our total budgeted expenditures. Instructional support, which includes our site office staff, librarians, curriculum support, and afterschool options is 9% of our total expenditures. Pupil Services includes counselors, transportation, nursing & health services and is 10% of our budget. Between these three categories, 85% of our budget is directly impacting our student's education. Maintenance and Operations (M&O) includes custodial services, grounds, maintenance, and utilities. General Administration includes human resources, payroll, accounting, technology, superintendent's office, and insurance.



MULTIYEAR PROJECTION***General Planning Factors:***

On May 14th 2024, the Governor laid out his proposed budget for 2024-25. This proposal was then interpreted by the Department of Finance who issued the following planning factors for school districts across the state. Below are the factors we are using to project our multiyear outlook.

	Fiscal Year		
<u>Planning Factor</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
COLA	1.07%	2.93%	3.08%
CalSTRS Employer Rates	19.10%	19.10%	19.10%
CalPERS Employer Rates (PERS Board / Actuary) *	27.05%	27.60%	28.00%
Lottery – unrestricted per ADA	\$177.00	\$177.00	\$177.00
Lottery – Prop. 20 per ADA	\$72.00	\$72.00	\$72.00
Mandate Block Grant for Districts – K-8 per ADA	\$38.21	\$39.33	\$40.54
Mandate Block Grant for Districts – 9-12 per ADA	\$73.62	\$75.78	\$78.11

* CalPERS rate shown for 2024-25 and beyond are based on projections made in May 2024 and will likely be revised.

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

Revenue Assumptions:

The Local Control Funding Formula (LCFF) is calculated using the best estimate that is available at this time. A large part of the LCFF calculation is based on the type of students we serve as a school district. With this in mind, the District is anticipating the unduplicated pupil percent for 2024-25 and beyond to be the average of the past three year's rate of 45.21%. This means the District does not receive any concentration funds. The District is anticipating an overall flat enrollment and attendance from 2023-24. Revenue adjustments will need to be made should enrollment and attendance change beyond 2023-24 levels.

All other revenue is estimated to remain flat from 2024-25 Annual Budget.

Expenditure Assumptions:

Certificated salary changes from 2024-25 Annual budget encompasses step increases of approximately 1.27% and an estimated column movement of \$120,000. Also anticipated are savings associated with retirements in the amount of \$90,000 each year.



Classified salary changes from 2024-25 Annual budget encompasses step increases of approximately 2.0%.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. The rate for employers is 19.1 % for 2024-25 and going forward.

The CalPERS Board adopted changes to the actuarial assumptions that changed the projected employer contribution rates for 2024-25 and for the next five years. The current rates listed above will change as market conditions fluctuate.

Books and Supplies are estimated to remain flat, however Other Services and Operating Expenditures is estimated to increase approximately 5% each year primarily due to increasing utility costs, increasing insurance costs and Special Education Services.

Estimated Ending Fund Balances:

For 2024-25, the District estimates the General Fund to operate with a deficit of \$1.2 million based on the factors outlined above. This is resulting in an estimated ending fund balance of \$23.9 million. The projected unassigned reserve (including the reserve of economic uncertainty) in 2024-25 is estimated at 5.99% of expenditures.

For 2025-26, the District estimates the General Fund to operate with a deficit of \$1.5 million based on the factors outlined above. This is resulting in an estimated ending fund balance of \$22.4 million. The projected unassigned reserve (including the reserve of economic uncertainty) in 2025-26 is estimated at 5.47% of expenditures.

For 2026-27, the District estimates the General Fund to operate with a deficit of \$510,000 based on the factors outlined above. This is resulting in an estimated ending fund balance of \$21.9 million. The projected unassigned reserve (including the reserve of economic uncertainty) in 2026-27 is estimated at 5.6% of expenditures.

Conclusion:

OJUSD is in a good position to be able to respond to the future needs of our students. Despite all of the changes that has occurred over the last few years, having a solid financial standing has not been something we have had to worry about at a time when services to our students are the most important characteristic of the District.



OAKDALE JOINT UNIFIED SCHOOL DISTRICT

2024-25 Annual Budget

General Fund Multiyear Projection

Description	2024-25 Annual Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue	61,000,784	1,018,659	62,019,443	61,976,349	1,018,659	62,995,008	63,880,733	1,018,659	64,899,392
Federal Revenue	15,807	2,527,811	2,543,618	15,807	2,527,811	2,543,618	15,807	2,527,811	2,543,618
State Revenue	1,953,397	7,945,798	9,899,195	1,953,397	7,945,798	9,899,195	1,953,397	7,945,798	9,899,195
Local Revenue	997,115	5,109,291	6,106,406	997,115	5,109,291	6,106,406	997,115	5,109,291	6,106,406
Total Revenues	63,967,103	16,601,559	80,568,662	64,942,668	16,601,559	81,544,227	66,847,052	16,601,559	83,448,611
EXPENDITURES									
Certificated Salaries	27,833,378	5,562,012	33,395,390	28,186,131	5,630,334	33,816,465	28,545,766	5,676,137	34,221,903
Classified Salaries	7,824,487	4,539,599	12,364,086	7,965,692	4,591,122	12,556,814	8,093,265	4,627,572	12,720,837
Benefits	11,613,312	6,995,054	18,608,366	11,774,264	7,038,620	18,812,884	11,924,147	7,069,336	18,993,483
Books and Supplies	2,303,932	1,287,582	3,591,514	2,303,932	1,287,582	3,591,514	2,303,932	1,287,582	3,591,514
Other Services & Oper. Exp	5,593,305	6,690,256	12,283,561	5,693,305	6,690,256	12,383,561	5,793,305	6,690,256	12,483,561
Capital Outlay	142,635	206,001	348,636	142,635	206,001	348,636	142,635	206,001	348,636
Other Outgo	320,688	800,730	1,121,418	320,688	836,513	1,157,201	320,688	875,874	1,196,562
Transfer of Indirect	(800,623)	721,235	(79,388)	(800,623)	721,235	(79,388)	(800,623)	721,235	(79,388)
Total Expenditures	54,831,114	26,802,469	81,633,583	55,586,024	27,001,663	82,587,687	56,323,115	27,153,993	83,477,108
Excess / (Deficiency)	9,135,989	(10,200,910)	(1,064,921)	9,356,644	(10,400,104)	(1,043,460)	10,523,937	(10,552,434)	(28,497)
OTHER SOURCES/USES									
Transfers In	218,452	-	218,452	218,452	-	218,452	218,452	-	218,452
Transfers Out	100,000	300,000	400,000	400,000	300,000	700,000	400,000	300,000	700,000
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(10,842,741)	10,842,741	-	(11,034,930)	11,034,930	-	(11,187,260)	11,187,260	-
Total Financing Sources/Uses	(10,724,289)	10,542,741	(181,548)	(11,216,478)	10,734,930	(481,548)	(11,368,808)	10,887,260	(481,548)
Net Surplus / (Deficit)	(1,588,300)	341,831	(1,246,469)	(1,859,834)	334,826	(1,525,008)	(844,871)	334,826	(510,045)
FUND BALANCE, RESERVES									
Beginning Balance	17,401,810	7,801,994	25,203,803	15,813,510	8,143,825	23,957,334	13,953,676	8,478,651	22,432,326
Ending Balance	15,813,510	8,143,825	23,957,334	13,953,676	8,478,651	22,432,326	13,108,805	8,813,477	21,922,281
Nonspendable	33,267	20,655	53,922	33,267	20,655	53,922	33,267	20,655	53,922
Restricted	-	8,123,170	8,123,170	-	8,457,996	8,457,996	-	8,792,822	8,792,822
Assigned	-	-	-	-	-	-	-	-	-
Committed	10,864,085	-	10,864,085	9,364,085	-	9,364,085	8,864,085	-	8,864,085
Unassigned - 3% REU	2,462,000	-	2,462,000	2,499,000	-	2,499,000	2,526,000	-	2,526,000
Unassigned - Other	2,454,158	-	2,454,158	2,057,324	-	2,057,324	1,685,453	-	1,685,453
Total - Fund Balance	15,813,510	8,143,825	23,957,334	13,953,676	8,478,651	22,432,326	13,108,805	8,813,477	21,922,281

Unassigned Reserve (including 3% REU)

5.99%

5.47%

5.00%

OTHER FUNDS

As illustrated below, all funds are anticipated to have a positive ending fund balance at June 30, 2025.

Fund	Estimated Beginning Fund Balance	Revenue	Expenditures	Net Surplus / (Deficit)	Projected Ending Fund Balance
01 General Fund (Unrestricted and Restricted)	25,203,803	80,787,114	82,033,583	(1,246,469)	23,957,334
09 Charter School	569,651	671,462	788,841	(117,379)	452,272
13 Cafeteria	1,655,804	3,042,207	2,892,298	149,909	1,805,713
14 Deferred Maintenance	706,213	315,244	-	315,244	1,021,457
17 Special Reserve for Non-Capital Outlay Projects	1,257,943	33,211	-	33,211	1,291,154
20 Special Reserve for Post Employment Benefits	3,590,446	99,283	170,186	(70,903)	3,519,543
21 Building Fund	33,113	600	3,725	(3,125)	29,988
25 Capital Facilities	1,833,266	459,425	12,000	447,425	2,280,691
40 Special Reserve Fund Capital Outlay Projects	940,789	140,429	-	140,429	1,081,218
51 Bond Interest & Redemption	1,207,018	1,289,700	1,289,700	-	1,207,018
63 Other Enterprise	301,475	24,000	47,398	(23,398)	278,077
73 Foundation Private-Purpose Trust	138,280	2,000	-	2,000	140,280
All Funds Total	\$37,437,803	\$86,864,675	\$87,237,731	(\$373,056)	\$37,064,747

Details of the projected ending fund balance by fund is listed below.

A. Special Revenue Funds (09-20):

1. **Charter School - Fund 09** is required by the California Department of Education to account for the operations of LEA-operated charter school. For 2024-25, the District is projected to receive \$595,212 in revenue through the LCFF, \$66,250 in State grants, and \$10,000 from Local sources. The total expenditures for the Charter School is projected to be \$788,841, which leaves the charter school with a projected ending fund balance of \$452,272 to support its programs.
2. **Cafeteria - Fund 13** is required by the California Department of Education to account for all revenues and expenditures related to the operations of the District's comprehensive food service program. Oakdale Joint Unified participates in the National School Lunch and Breakfast Programs, which assists in funding meals for students who qualify. In 2024-25, the District is projecting to receive \$1,281,760 in revenue from the Federal government, \$1,724,800 from the State, and collecting \$35,647 from local sources. The total expenditures are projected to be \$2,892,298.
3. **Deferred Maintenance – Fund 14** is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. In 2024-25, OJUSD will transfer in \$300,000 from the General Fund to assist with the continued maintenance of facilities.
4. **Special Reserve Fund for Other Than Capital Outlay Projects – Fund 17** is used primarily to provide for the accumulation of general fund moneys for general operating purposes. The District is projecting to receive \$10,000 in interest earnings during 2024-25. The projected committed ending fund balance is reserved for textbooks and technology.



5. **Special Reserve for Postemployment Benefits – Fund 20** is used pursuant to *Education Code* section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. During 2024-25, the district is projecting to collect \$33,211 in interest and transferring out \$170,186 to the general fund to cover retiree health costs.

B. Capital Projects Funds (21 -40)

1. **Building – Fund 21** is used to account for the proceeds from the sale of bonds. The district is projecting to have an ending fund balance of \$29,988.
2. **Capital Facilities - Fund 25** is used to account for revenues received from Developer (School Impact) Fees and expenditures related to the impact development has on a school district. For 2024-25, the district is projecting to receive \$459,425 from developments and interests. The projected ending fund balance is reserved for future necessary facility projects.
3. **Special Reserve Fund for Capital Projects - Fund 40** is used to account for the accumulation of general fund moneys for capital outlay purposes. The fund balance is reserved for the following projects: \$200,000 for bus replacement, \$44,569 for music uniform replacement, \$33,426 for the School Farm and the balance on future facility projects.

C. Debt Service Fund (51)

1. **Bond Interest & Redemption - Fund 51** is used for the repayment of bonds issued by the District along with the associated bond interest payments. A total of \$1,289,700 is projected to be collected in property taxes and \$1,289,700 expended on bond payments.

D. Enterprise Fund (63)

1. **Other Enterprise – Fund 63** is used to account for the district's ASPIRE program, which serves the elementary Before School Program.

E. Fiduciary Funds (73)

1. **Foundation Private Purpose Trust – Fund 73** is used to account separately for gifts per *Education Code* section 41031 that benefits individuals and may not be used for District programs.



OAKDALE JOINT UNIFIED SCHOOL DISTRICT

2024-25 Annual Budget Report

Financial Activity: All Funds

Description	General Fund (01)	Charter Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve for Non-Capital Outlay Projects Fund (17)	Special Reserve for Postemployment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest & Redemption Fund (51)	Other Enterprise Fund (63)	Foundation Private-Purpose Trust Fund (73)	Total
REVENUES													
General Purpose (LCFF) Revenues:													
State Aid & EPA	19,736,863	406,749											20,143,612
Property Taxes & Misc. Local	42,282,580	188,463											42,471,043
Total General Purpose	62,019,443	595,212	-	-	-	-	-	-	-	-	-	-	62,614,655
Federal Revenues	2,543,618	-	1,281,760							210			3,825,588
Other State Revenues	9,899,195	66,250	1,724,800							12,392			11,702,637
Other Local Revenues	6,106,406	10,000	35,647	15,244	33,211	99,283	600	459,425	40,429	1,277,098	24,000	2,000	8,103,343
TOTAL - REVENUES	80,568,662	671,462	3,042,207	15,244	33,211	99,283	600	459,425	40,429	1,289,700	24,000	2,000	86,246,223
EXPENDITURES													
Certificated Salaries	33,395,390	423,533	-								-		33,818,923
Classified Salaries	12,364,086	51,892	1,000,660								33,193		13,449,831
Employee Benefits (All)	18,608,366	179,748	381,000								13,683		19,182,797
Books & Supplies	3,591,514	26,090	1,209,720						-		500		4,827,824
Other Operating Expenses (Services)	12,283,561	59,312	114,530	-			3,725	12,000	-		22		12,473,150
Capital Outlay	348,636		107,000	-				-	-				455,636
Other Outgo	1,121,418		-							1,289,700			2,411,118
Direct Support/Indirect Costs	(79,388)		79,388										-
TOTAL - EXPENDITURES	81,633,583	740,575	2,892,298	-	-	-	3,725	12,000	-	1,289,700	47,398	-	86,619,279
EXCESS (DEFICIENCY)	(1,064,921)	(69,113)	149,909	15,244	33,211	99,283	(3,125)	447,425	40,429	-	(23,398)	2,000	(373,056)
OTHER SOURCES/USES													
Transfers In	218,452		-	300,000	-				100,000				618,452
Transfers (Out)	(400,000)	(48,266)				(170,186)			-				(618,452)
Net Other Sources (Uses)	-												-
Contributions to Restricted Programs	-												-
TOTAL - OTHER SOURCES/USES	(181,548)	(48,266)	-	300,000	-	(170,186)	-	-	100,000	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(1,246,469)	(117,379)	149,909	315,244	33,211	(70,903)	(3,125)	447,425	140,429	-	(23,398)	2,000	(373,056)
FUND BALANCE													
Estimated Beginning Fund Balance	25,203,803	569,651	1,655,804	706,213	1,257,943	3,590,446	33,113	1,833,266	940,789	1,207,018	301,475	138,280	37,437,803
Ending Balance, June 30	23,957,334	452,272	1,805,713	1,021,457	1,291,154	3,519,543	29,988	2,280,691	1,081,218	1,207,018	278,077	140,280	37,064,747

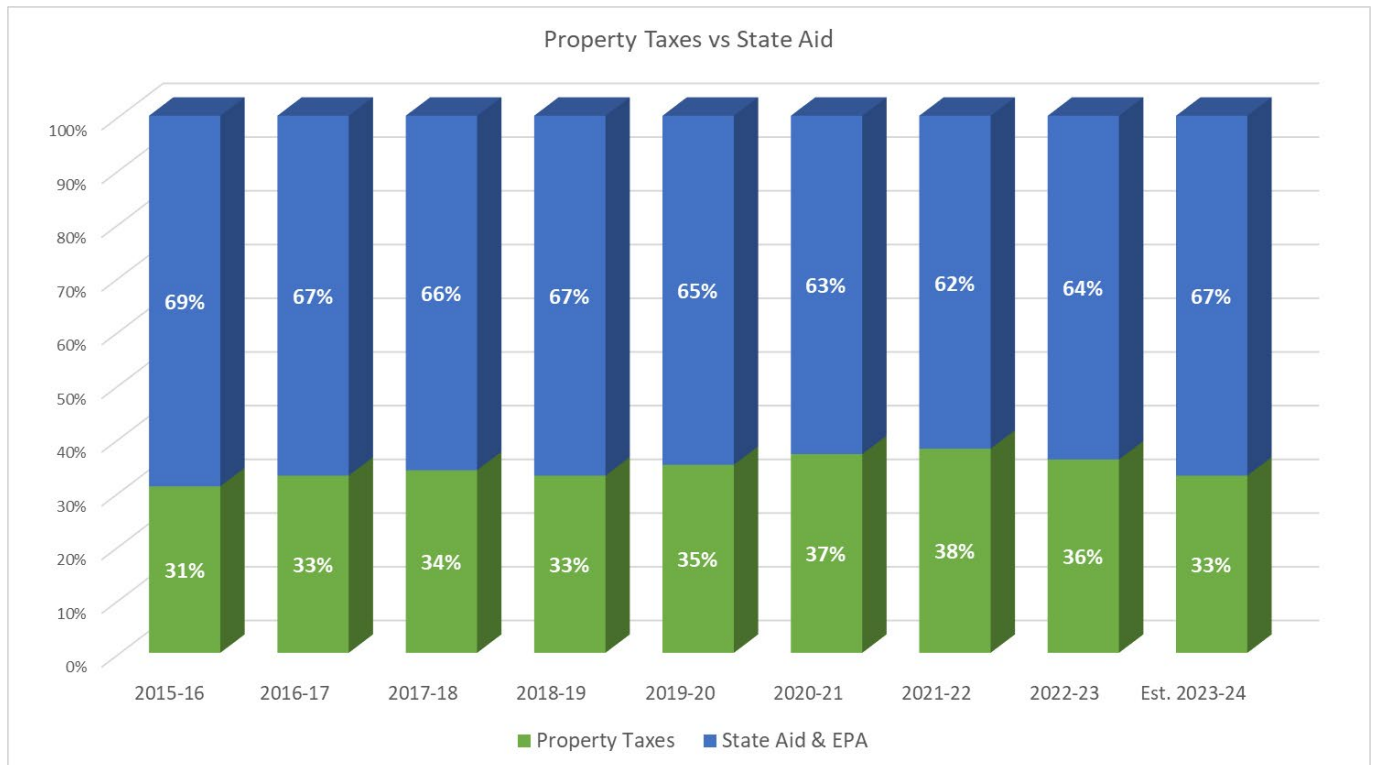
2024-25

INFORMATIONAL

SECTION

PROPERTY TAXES

Property taxes in the General Fund (01) are directly related to the Local Control Funding Formula (LCFF). The State guarantees the District will receive a total amount of funding, which is made up of both property taxes and state aid. The higher the amount of property taxes received, the lower amount of state aid a district receives to equal the total amount of LCFF funding. Property taxes are levied by the County for each fiscal year on taxable real and personal property, which is situated in the District boundaries as of the preceding January 1st. Property taxes are due to the county twice a year, December and April. Below indicates the percentage of property taxes received per year compared to state aid:



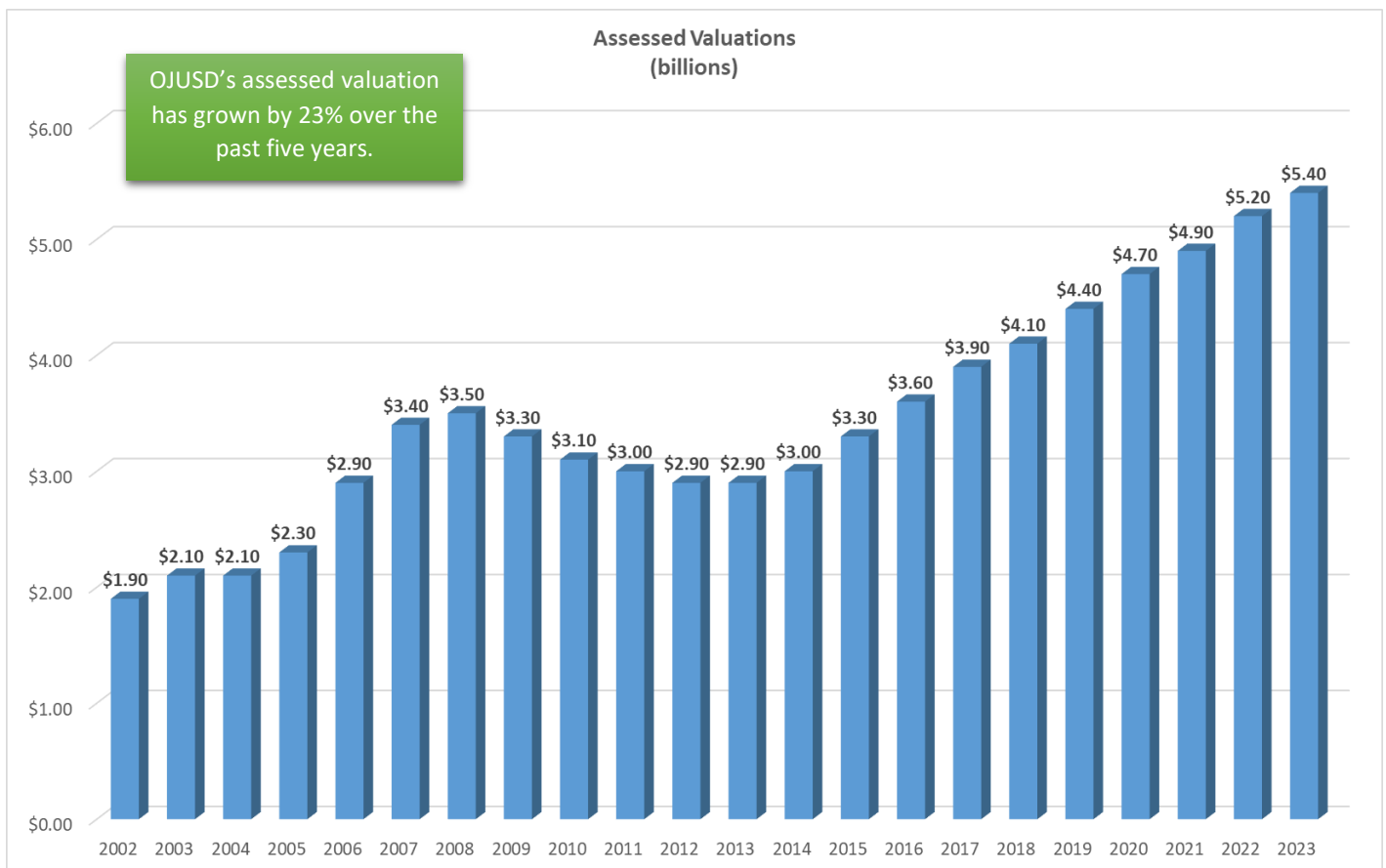
LONG-TERM OBLIGATIONS

Long-term obligations assist a district with the ability to finance capital project needs now, and allows them to pay for it over a period of time. Typically, long term obligations are used to finance new schools, major repairs, and modernization projects.

General Obligation (GO) Bonds (Fund 51)

Major capital facility construction and improvements within a district are financed through the issuance and sale of a common type of municipal bond called General Obligation (GO) Bonds. The County Treasurer's Office is responsible for the administration and payment of the GO Bonds Issued, while the district records and reconciles the transaction activity of these issuances in its own Bond Interest and Redemption Fund (Fund 51). GO Bonds passed with 55% voter approval must specify a project list and the funds can only be spent on the voter-approved list. Furthermore, GO Bonds must have an oversight committee. Projected tax rates due to the issuance of GO Bonds must not exceed \$60 per \$100,000 of assessed value of a home for a unified school district.

Below is Oakdale Joint Unified School District's assessed valuation over time:



The last bond issued by Oakdale JUSD was in November of 2002 when the community passed a \$20 million bond. This bond was used to build our newest school Sierra View Elementary, as well as to do modernization projects at all school sites. In 2017, OJUSD refunded this bond to save our tax payers money. The following chart shows the District's Bond Debt Repayment Schedule, reflecting both principal and interest payments for its only outstanding GO Bond:

Fiscal Year	Principal	Interest	Total
2024-25	1,065,000	224,700	1,289,700
2025-26	1,110,000	182,100	1,292,100
2026-27	1,155,000	137,700	1,292,700
2027-28	1,200,000	91,500	1,291,500
2028-29	525,000	43,500	568,500
2029-30	550,000	22,500	572,500
2030-31	200,000	6,000	206,000
Total	\$5,805,000	\$708,000	\$6,513,000

Currently, the projected tax rate on \$100,000 of assessed valuation is approximately \$20, while the maximum issuance allowed is \$60 OJUSD's bonds are significantly below the maximum bond issuance threshold for a unified school district and one of the lowest in Stanislaus County.

Post-Employment Benefits

Retirees that meet certain qualifications are provided with retirement benefits on a modified pay-as-you-go basis. All OJUSD employees who retire from the District after at least 10 years of service will receive medical benefits covered by the District for 10 years. The District contributes a set maximum amount, while the employee covers any additional expense. All of this is in accordance with Board Policy and collective bargaining agreements.

The accumulated future liability for the District at June 30, 2024 is estimated to be \$8,313,505, based on the most recent study conducted by the actuarial service firm of Total Compensation Systems, Inc. and reported in the District Annual Audit Report. This debt equates to approximately \$653,720 for year ending June 30, 2024, which the District must pay towards health benefits for retired employees. The District has set aside funds to assist in paying this debt each year. For 2024-25, the District will transfer into the general fund \$170,186 from Fund 20. The balance will be covered by the general fund, charter school fund, cafeteria fund, and its enterprise fund in the amount of 0.5% for all salaries.



COMPARATIVE ANALYSIS

It is possible to provide comparative data by account classification for school districts due to the consistent format under which all California school districts must report revenues and expenditures. Below is a list of unified school districts within a fifty-mile radius of Oakdale Joint Unified, as of the most recent data available. The Unduplicated Percent shows the students in a district who are English learners, foster youth/homeless, or eligible for free/reduced-price meals when enrollment counts are taken in October. Each student is only counted once. The total unduplicated count is used to calculate supplemental and concentration grants under the Local Control Funding Formula (LCFF).

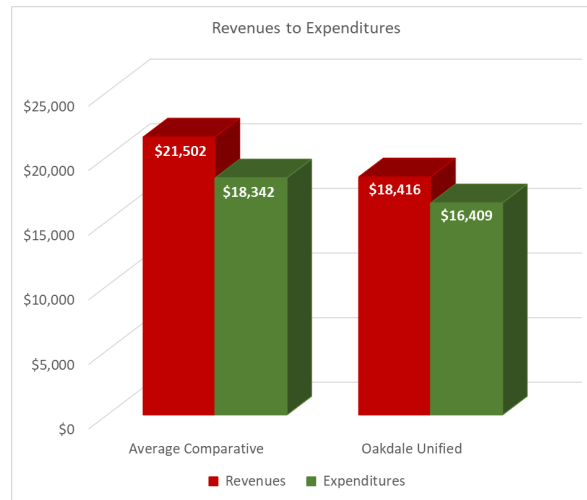
	California School District	County	2022-23 Enrollment	Unduplicated Percent
1.	Stockton Unified	San Joaquin	33,263	82.97%
2.	Modesto City School	Stanislaus	29,578	77.30%
3.	Lodi Unified	San Joaquin	26,905	73.50%
4.	Manteca Unified	San Joaquin	24,646	64.66%
5.	Tracy Joint Unified	San Joaquin	13,589	60.16%
6.	Turlock Unified	Stanislaus	13,520	65.15%
7.	Ceres Unified	Stanislaus	13,359	86.28%
8.	Patterson Joint Unified	Stanislaus	6,173	78.36%
9.	Oakdale Joint Unified	Stanislaus	5,167	43.10%
10.	Ripon Unified	San Joaquin	3,298	35.33%
11.	Newman-Crows Landing	Stanislaus	3,186	74.63%
12.	Escalon Unified	San Joaquin	2,669	50.11%
13.	Riverbank Unified	Stanislaus	2,401	76.42%
14.	Delhi Unified	Merced	2,392	87.58%
15.	Hilmar Unified	Merced	2,313	57.63%
16.	Linden Unified	San Joaquin	2,277	63.38%
17.	Hughson Unified	Stanislaus	2,153	58.45%
18.	Waterford Unified	Stanislaus	1,808	86.85%
19.	Gustine Unified	Merced	1,746	83.39%
20.	Denair Unified	Stanislaus	1,133	61.09%
Comparative District Average			9,579	68.32%

Information gathered in this section was provided by School Services of California, Inc. and derived from California Department of Education, School Fiscal Services Division: 2022-23 SACS Unaudited Actual Data.

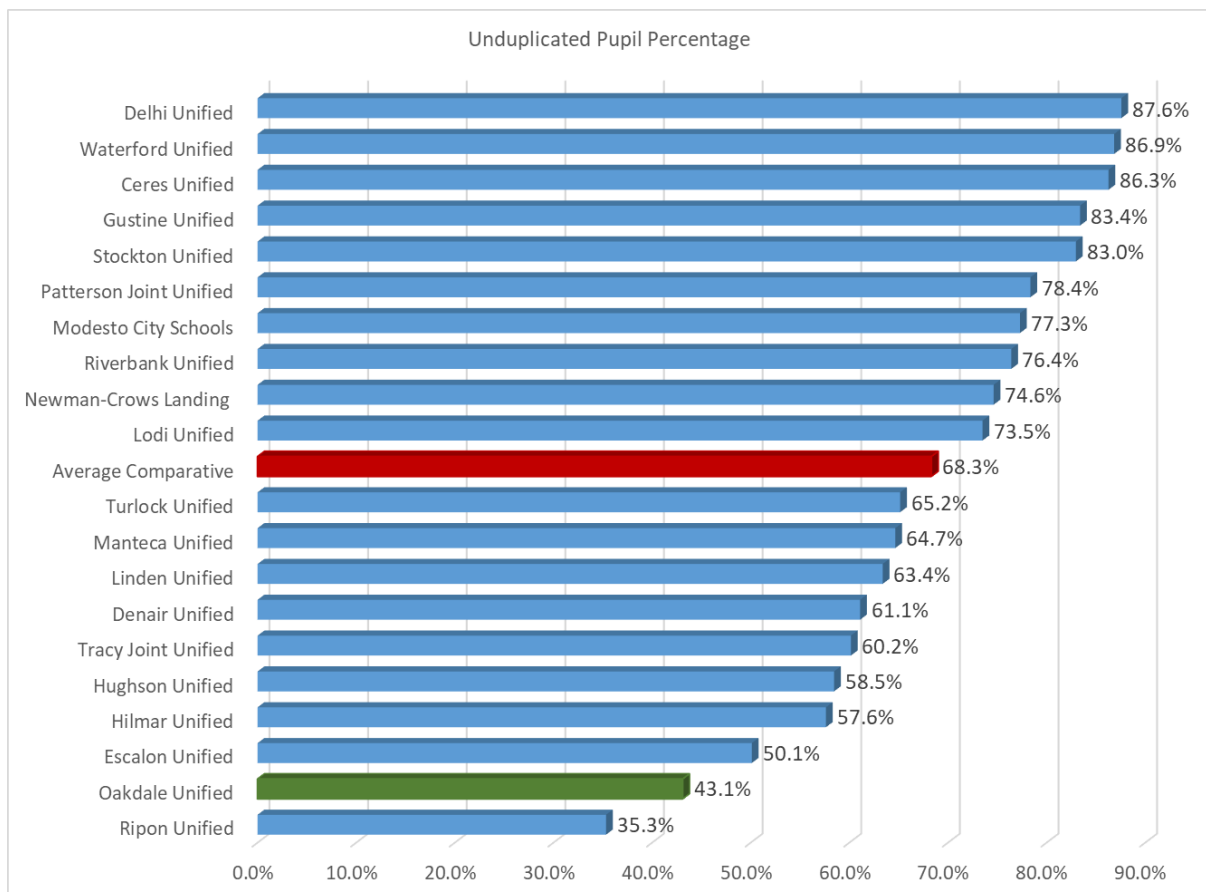


INFORMATIONAL SECTION

During 2022-23, Oakdale Joint Unified School District received \$3,086 less in revenue per student than the average of the comparative districts and consequently expended \$1,933 less in expenditures per student.



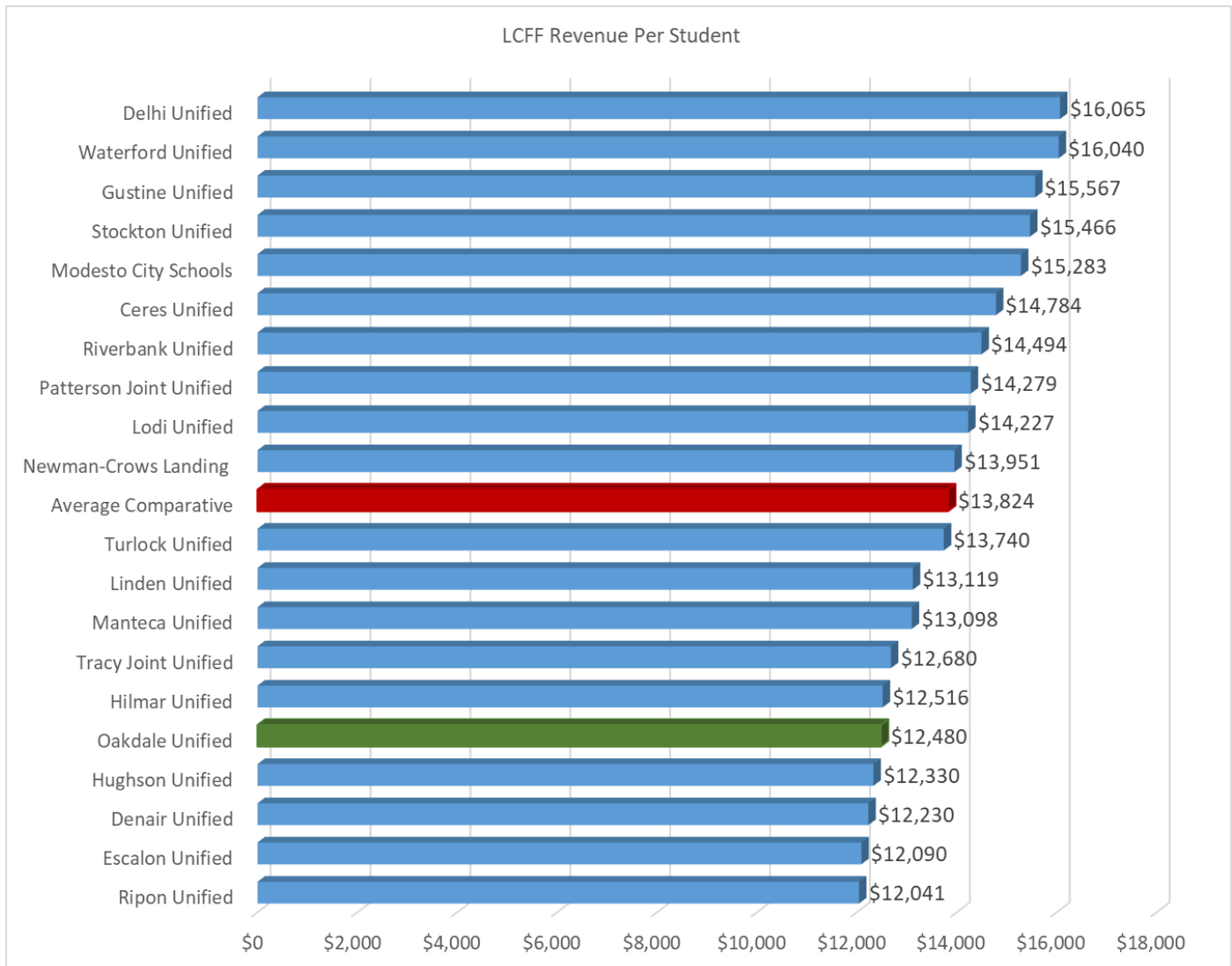
A large part of the reason Oakdale Joint Unified School District received less revenue than the average comparative district is because we have a low Unduplicated Pupil Percentage (UPP). This means we do not receive the additional revenues other districts do because we have less than 55% of student who qualify as Low-Income, Foster Youth/Homeless, or English Learner.



Details by Category

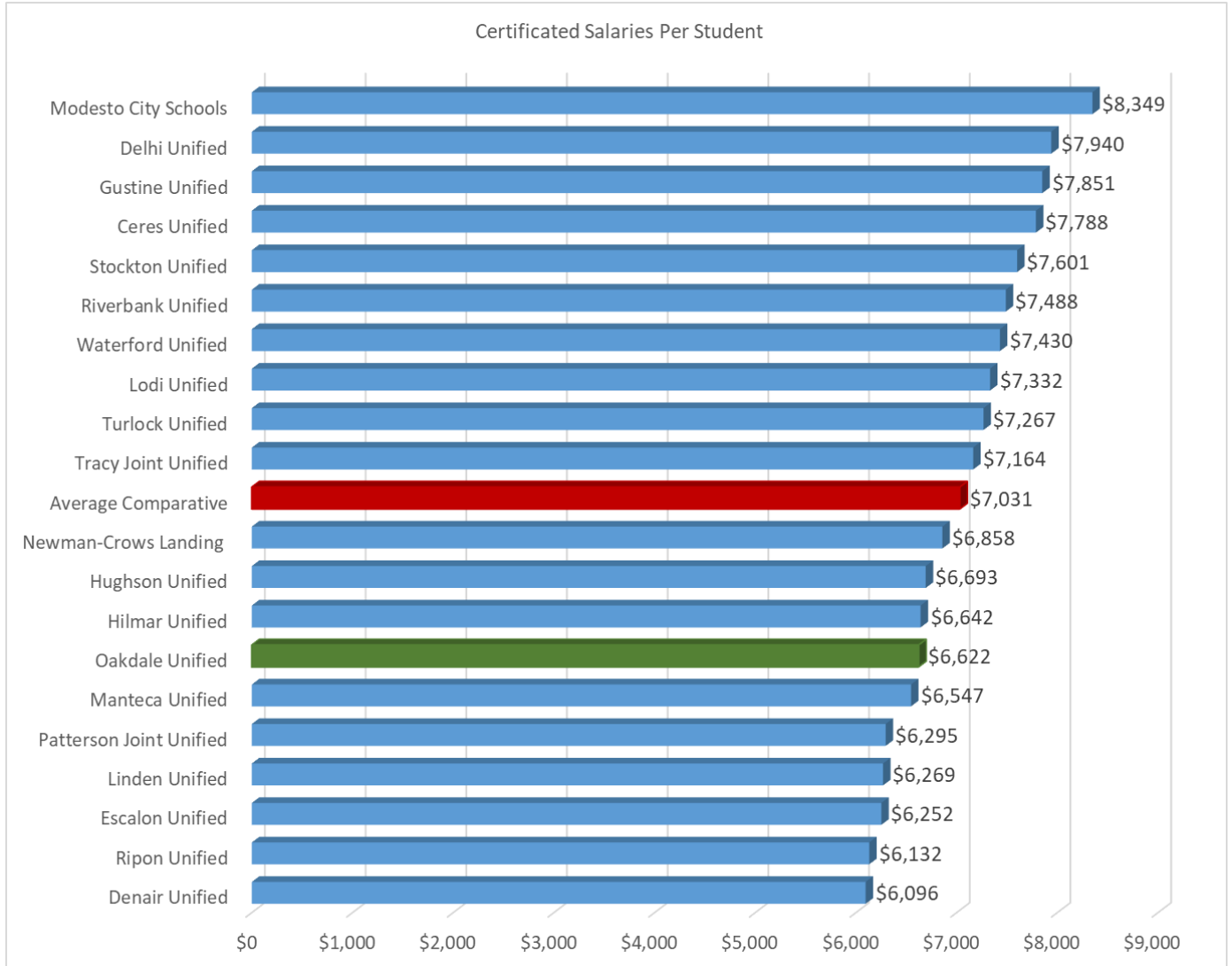
Total Local Control Funding Formula Revenue

The primary funding source for school districts in California is through the Local Control Funding Formula. This formula calculates school district's funding based on the average daily attendance, as well as, the type of students served by the district. Districts with high unduplicated counts receive greater funding per student. In 2022-23, Oakdale was the fifth lowest LCFF funded unified school district at \$12,480 per student. We received \$3,586 less per student than Delhi Unified. Had Oakdale been funded at Delhi Unified's rate, we could have had \$16.9 million more to spend on our students. If Oakdale had been funded at even the average comparative of \$13,824, we could have had \$6.3 million more to spend on our students.



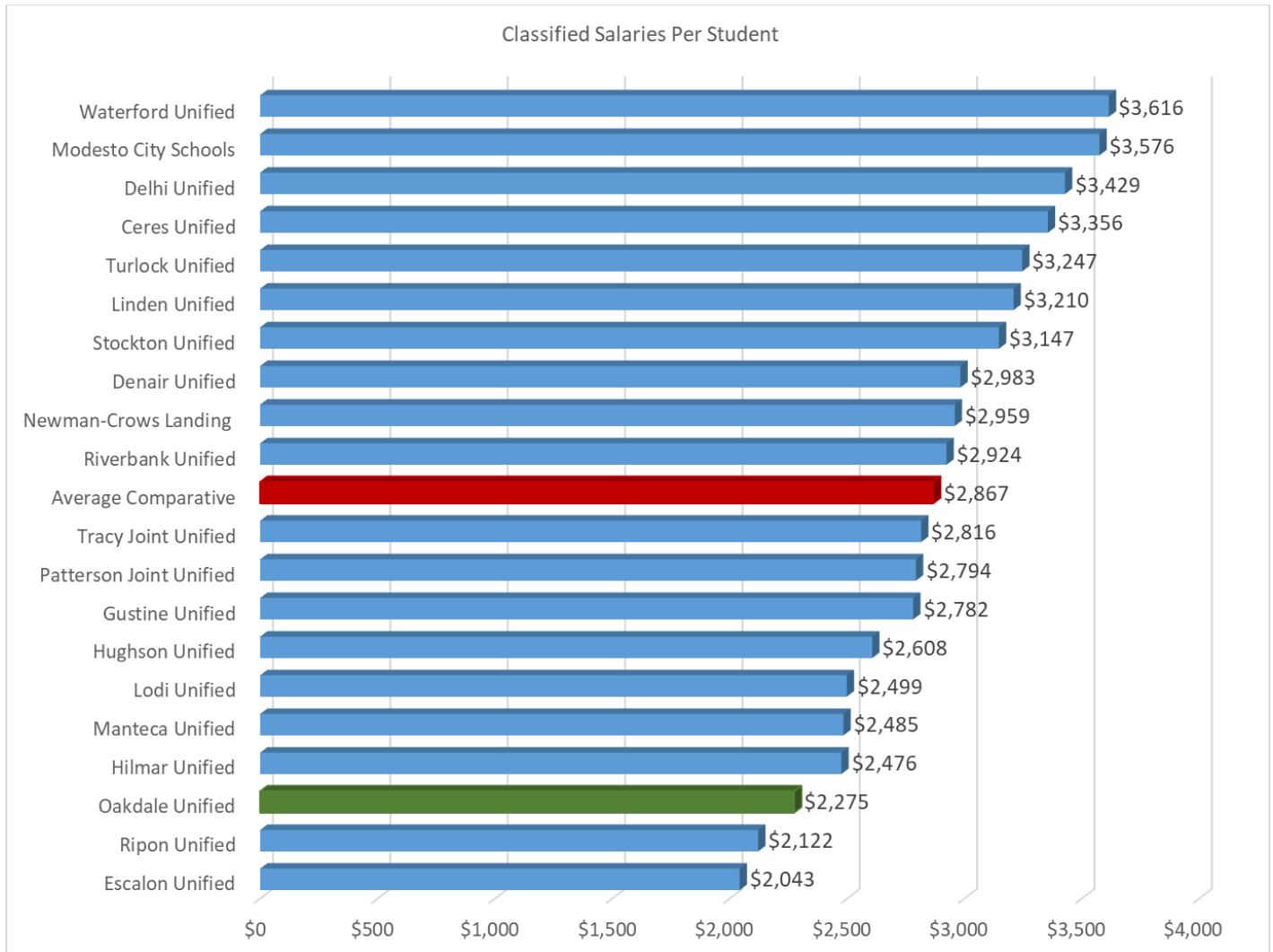
Certificated Salaries

Despite Oakdale receiving less LCFF revenue than the majority of the comparative unified school district, we spent more on certificated salaries per student than other districts that received more revenue per student. Oakdale spent \$526 more per student than the lowest district, Denair Unified.



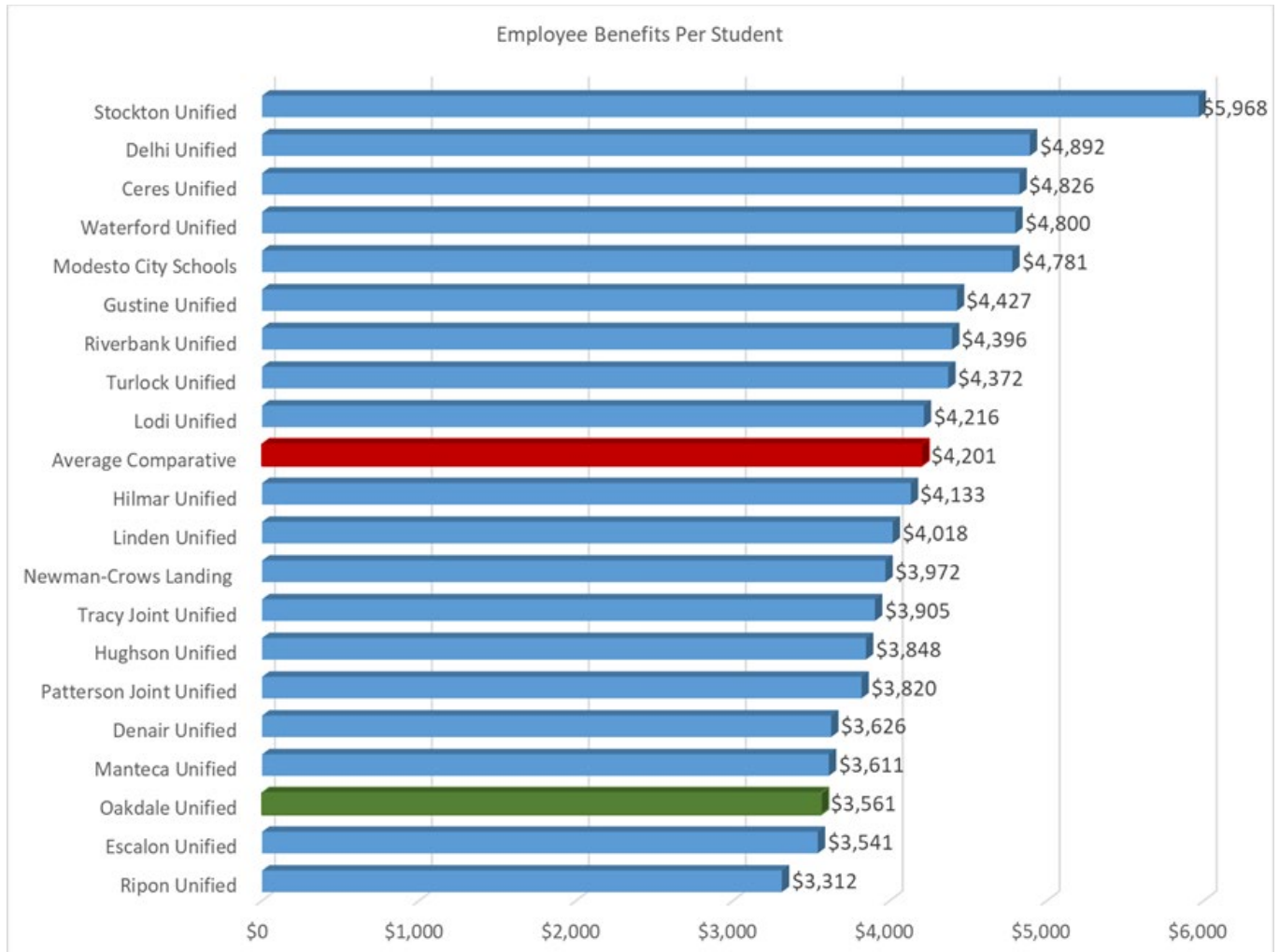
Classified Salaries

The District's 2022-23 Classified salaries were \$592 less than the average comparative district, but \$232 per student more than the lowest district, Escalon Unified.



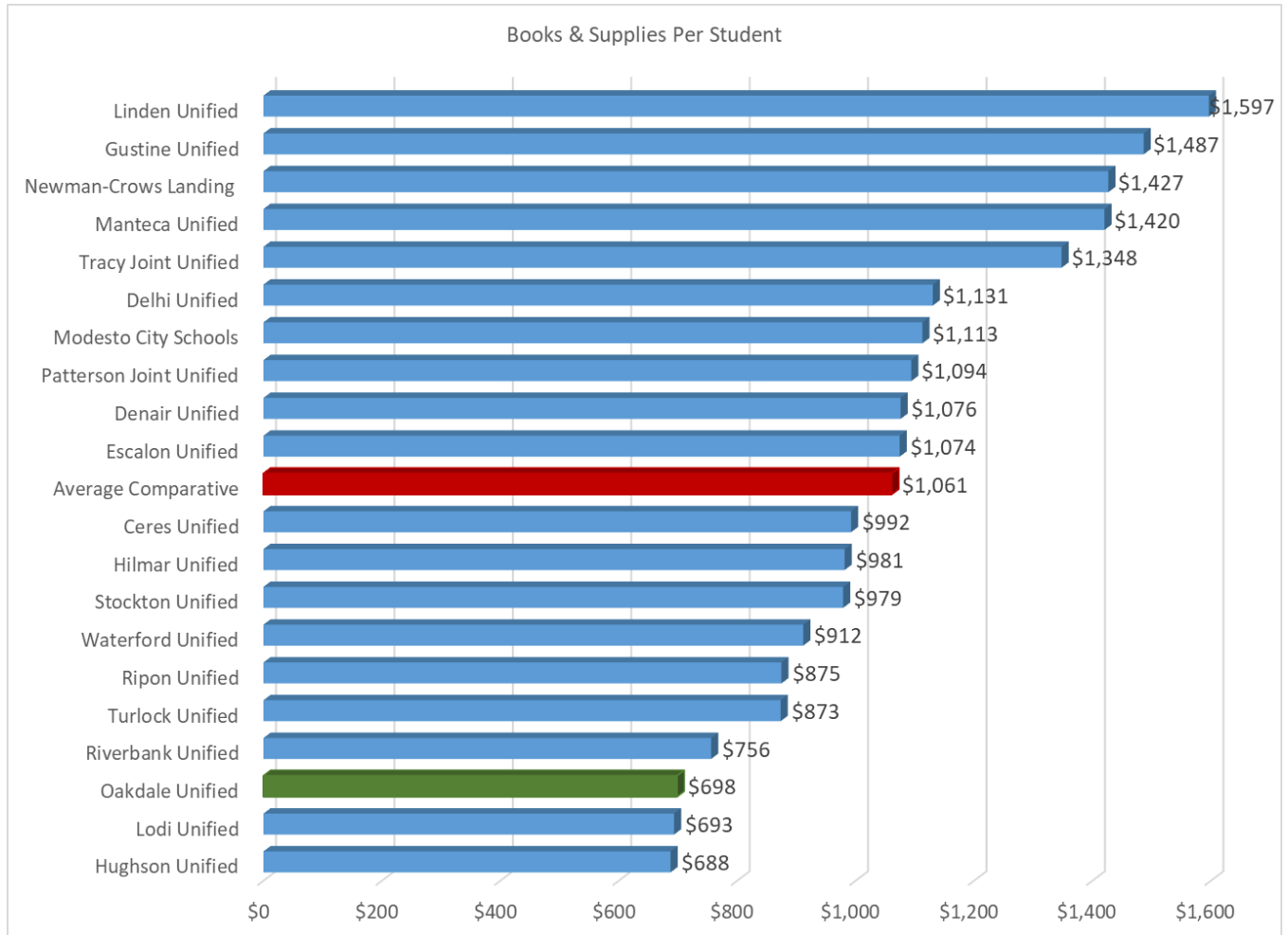
Employee Benefits

The District's Benefits (which includes Health, Dental, Vision, Worker's Compensation, Social Security, STRS/PERS, Medi-care, etc.) was \$640 lower than the average comparative districts.



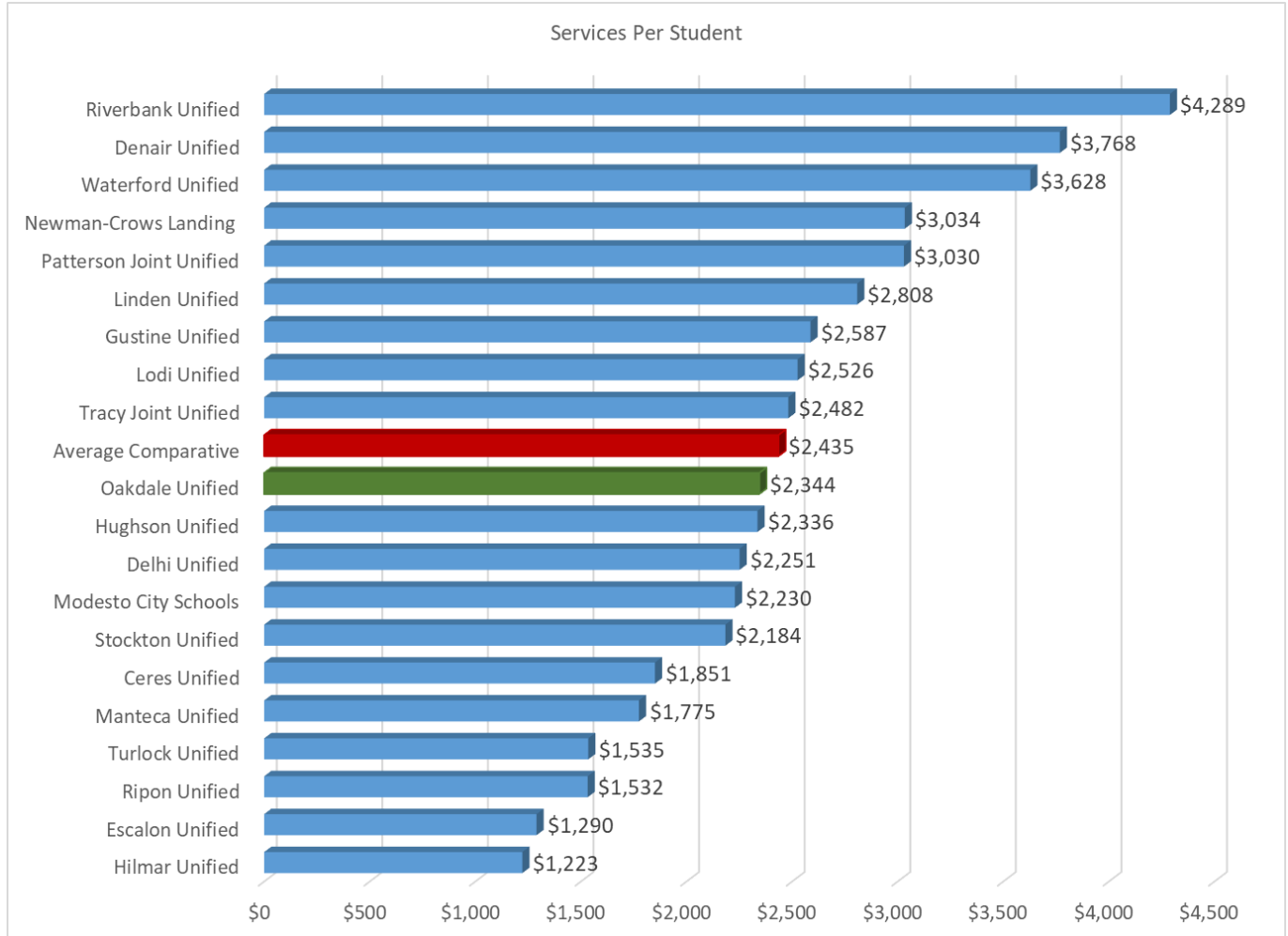
Books and Supplies

During 2022-23, OJUSD expended \$698 per student on books, supplies, curriculum, and equipment. This was \$363 less than the average comparable district, and \$10 more than the lowest district, Hughson Unified.



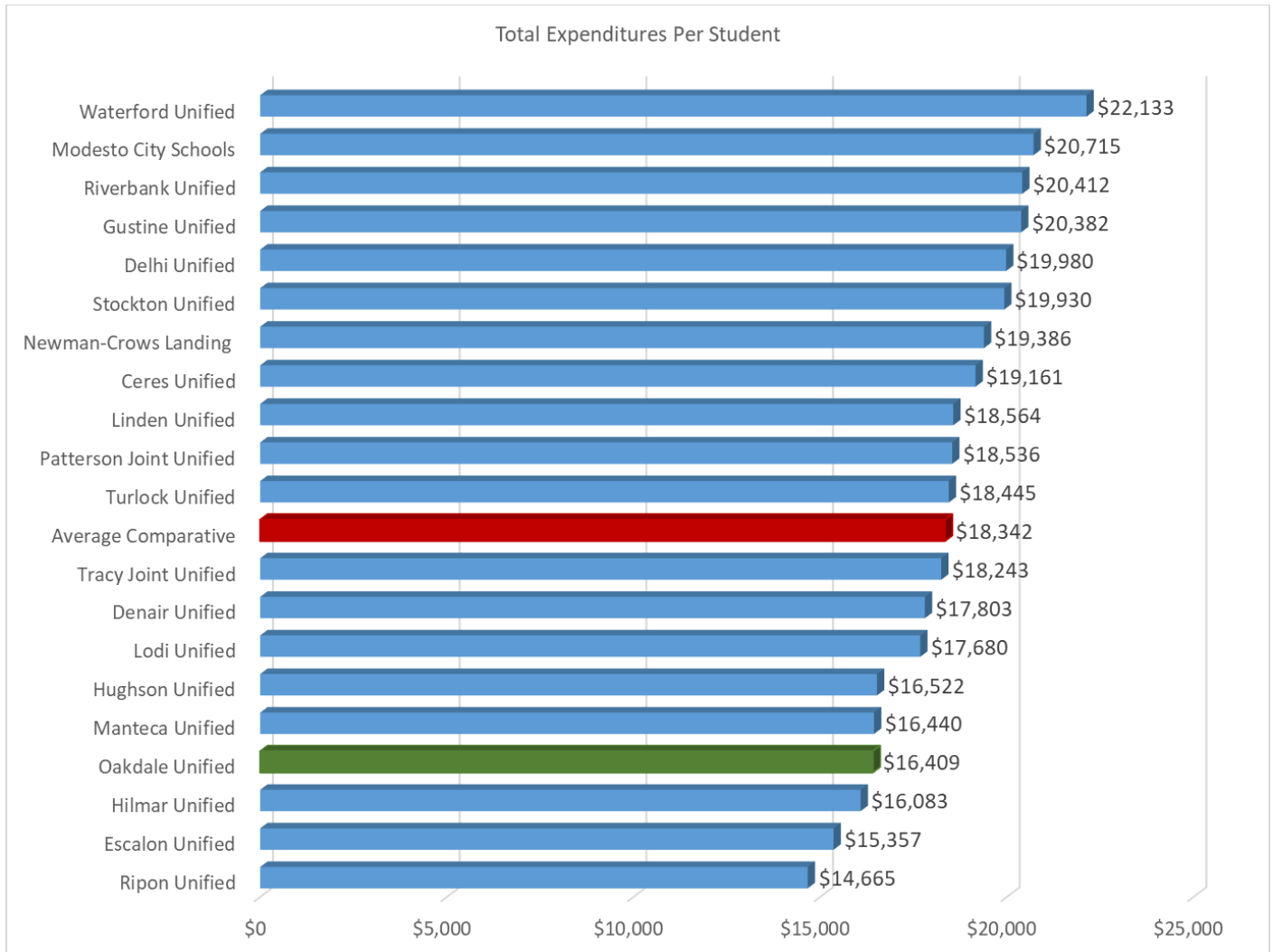
Services and Other Operating

Oakdale Joint Unified spent \$2,344 per student on Other Services and Operating Expenditures. This category includes contracted services (which primarily includes regionalized special education services), utilities, and insurance expenditures. The District spent \$91 less than the average comparative district.



Total Expenditures

Overall, Oakdale Joint Unified expended a total of \$16,409 per student during 2022-23. This was \$1,934 less than the average comparative district and \$5,724 less than the highest district, Waterford Unified.

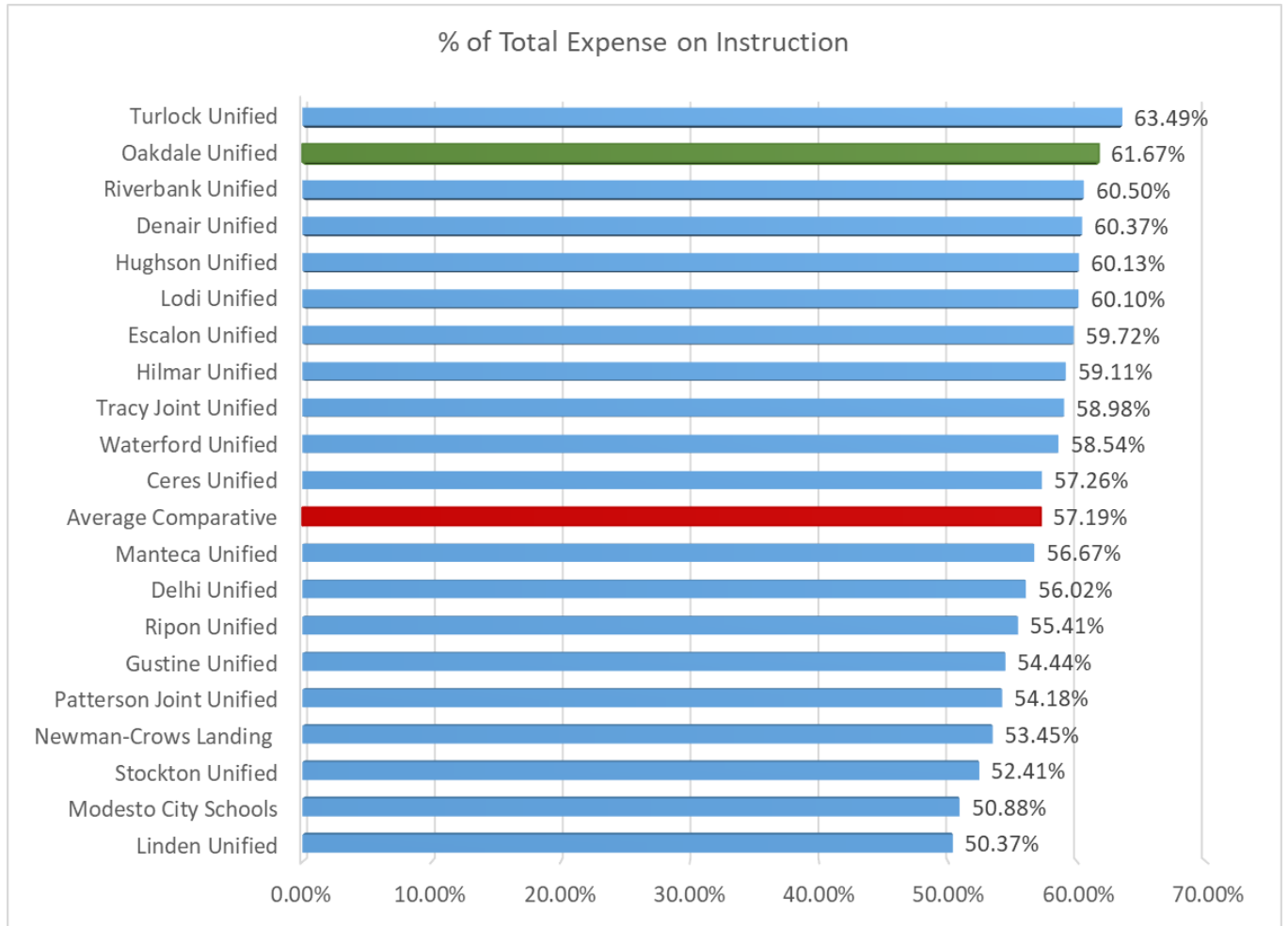


Due to how California funds its school districts, it has become difficult to do a true comparison of nearby school districts financials. Oakdale Joint Unified receives much less revenue than its closest neighboring Unified districts, Riverbank Unified and Waterford Unified, which means we are unable to expended as much per student.



INFORMATIONAL SECTION

In spite of receiving less revenue per student in 2022-23, OJUSD has directed more of its funds to instruction than nearly all other districts in the comparative analysis. Total Expense on Instruction includes our classroom teachers, instructional aides, curriculum, classroom computers, professional development, and other elements necessary for the direct instruction of our students.



2024-25

STATE FORMS

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Oakdale Joint USD

Date: 06/05/2024

Adoption Date: 06/10/2024

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: OJUSD Tech Center

Date: 05/13/2024

Time: 06:30 pm

Contact person for additional information on the budget reports:

Name: Kassandra Booth

Title: Chief Business Officer

Telephone: 209-848-4884

E-mail: kbooth@ojusd.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

50 75564 0000000
Form CB
F8BUUJ666X(2024-25)

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:	n/a	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:

Central Region School Insurance Group

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/10/24

For additional information on this certification, please contact:

Name: Kassandra Booth

Title: Chief Business Officer

Telephone: 209-848-4884

E-mail: kbooth@ojusd.org



May 8, 2024

Workers' Compensation Annual Certification

Dear Workers' Compensation Member,

Pursuant to Education Code 42141 (c), school districts must certify to the County Superintendent of Schools the amount of reserves needed to fund incurred Workers' Compensation liabilities. Board action is required for this certification of reserves by each member school district of the Central Region School Insurance Group (CRSIG) Workers' Compensation program.

The reserves needed to fund the incurred liabilities for CRSIG school districts are actuarially determined on an annual basis and administered by CRSIG. Therefore, there is no budgetary consideration necessary on the part of the school district members of CRSIG.

As of June 30, 2023, the reserves maintained by CRSIG for its Workers' Compensation program as compared to the incurred liabilities are as follows:

Total Reserves:	\$55,411,499
Total Liabilities:	\$21,289,867

CRSIG member school districts located in Stanislaus County include the following:

Ceres Unified	Hickman Community	Paradise Elementary	Stanislaus COE
Chatom Union	Hughson Unified	Patterson Unified	Stanislaus Union
Denair Unified	Keyes Union	Riverbank Unified	Turlock Unified
Empire Union	Knights Ferry	Roberts Ferry	Valley Home
Gratton	Newman-Crows Landing	Salida Union	Waterford Unified
Hart-Ransom Union	Oakdale Joint Unified	Shiloh	

If you have any questions regarding this certification, please do not hesitate to give me a call.

Sincerely,

Angela Jacobson, ARM
Executive Director

District: Oakdale Joint Unified School District
CDS #: 50-75564

2024-25 Annual Budget

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	2024/25 Annual Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$4,916,157.66	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,916,157.66	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,462,000.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$2,454,157.66	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024/25 Annual Budget	Description of Need
01	General Fund/County School Service Fund	\$0.00	Nonspendable - Revolving Fund, Stores, Prepaids
01	General Fund/County School Service Fund	\$0.00	Donations
01	General Fund/County School Service Fund	\$0.00	Medi-Cal Admin Activities
01	General Fund/County School Service Fund	\$0.00	Special Education Contingency
01	General Fund/County School Service Fund	\$0.00	LCAP Goals
01	General Fund/County School Service Fund	\$0.00	Lottery
01	General Fund/County School Service Fund	\$0.00	Board Policy for minimum reserve is 5%
01	General Fund/County School Service Fund	\$2,454,157.66	Necessary reserve to help offset future projected reductions in revenue due loss of ADA
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Textbooks & Technology
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Grounds Equipment Replacement
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Other Assigned set aside
Insert Lines above as needed			
Total of Substantiated Needs		\$2,454,157.66	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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):	4,831.34	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	5,102	5,150		
Charter School				
Total ADA	5,102	5,150	N/A	Met
Second Prior Year (2022-23)				
District Regular	4,750	5,054		
Charter School		58		
Total ADA	4,750	5,112	N/A	Met
First Prior Year (2023-24)				
District Regular	4,947	5,000		
Charter School		0		
Total ADA	4,947	5,000	N/A	Met
Budget Year (2024-25)				
District Regular	4,890			
Charter School	0			
Total ADA	4,890			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	5,211	5,261		
Charter School				
Total Enrollment	5,211	5,261	N/A	Met
Second Prior Year (2022-23)				
District Regular	5,211	5,227		
Charter School				
Total Enrollment	5,211	5,227	N/A	Met
First Prior Year (2023-24)				
District Regular	5,171	5,164		
Charter School				
Total Enrollment	5,171	5,164	0.1%	Met
Budget Year (2024-25)				
District Regular	5,164			
Charter School				
Total Enrollment	5,164			

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	4,745	5,261	
Charter School		0	
Total ADA/Enrollment	4,745	5,261	90.2%
Second Prior Year (2022-23)			
District Regular	4,773	5,227	
Charter School	58		
Total ADA/Enrollment	4,831	5,227	92.4%
First Prior Year (2023-24)			
District Regular	4,831	5,164	
Charter School			
Total ADA/Enrollment	4,831	5,164	93.6%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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	4,831	5,164		
Charter School	0			
Total ADA/Enrollment	4,831	5,164	93.6%	Not Met
1st Subsequent Year (2025-26)				
District Regular	4,831	5,164		
Charter School				
Total ADA/Enrollment	4,831	5,164	93.6%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	4,831	5,164		
Charter School				
Total ADA/Enrollment	4,831	5,164	93.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Increased attendance due to countywide campaign

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)	5,000.35	4,889.68	4,766.03	4,769.69
b.	Prior Year ADA (Funded)		5,000.35	4,889.68	4,766.03
c.	Difference (Step 1a minus Step 1b)		(110.67)	(123.65)	3.66
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.21%)	(2.53%)	.08%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		61,000,784.00	61,976,349.00	63,880,733.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		652,708.39	1,815,907.03	1,967,526.58
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)			(1.14%)	.40%	3.16%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-2.14% to -0.14%	-0.60% to 1.40%	2.16% to 4.16%

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)	20,441,376.00	20,441,376.00	20,441,376.00	20,441,376.00
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)	61,887,277.00	61,374,139.00	62,354,130.00	64,258,514.00
District's Projected Change in LCFF Revenue:		(.83%)	1.60%	3.05%
LCFF Revenue Standard		-2.14% to -0.14%	-0.60% to 1.40%	2.16% to 4.16%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected COLA and three year average ADA are impacting the LCFF revenue

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	38,466,596.55	44,823,759.61	85.8%
Second Prior Year (2022-23)	42,996,278.57	50,030,625.13	85.9%
First Prior Year (2023-24)	45,915,046.00	55,366,927.75	82.9%
Historical Average Ratio:			84.9%
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	47,271,177.00	54,831,114.00	86.2%	Met
1st Subsequent Year (2025-26)	47,926,087.00	55,586,024.00	86.2%	Met
2nd Subsequent Year (2026-27)	48,563,178.00	56,323,115.00	86.2%	Met

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

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

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

Explanation:
(required if NOT met)

--

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.14%)	.40%	3.16%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.14% to 8.86%	-9.60% to 10.40%	-6.84% to 13.16%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.14% to 3.86%	-4.60% to 5.40%	-1.84% to 8.16%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	5,925,879.43		
Budget Year (2024-25)	2,543,618.00	(57.08%)	Yes
1st Subsequent Year (2025-26)	2,543,618.00	0.00%	No
2nd Subsequent Year (2026-27)	2,543,618.00	0.00%	No

Explanation:

(required if Yes)

removal of one-time grants and prior year carry over

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

First Prior Year (2023-24)	11,615,042.40		
Budget Year (2024-25)	9,899,195.00	(14.77%)	Yes
1st Subsequent Year (2025-26)	9,899,195.00	0.00%	No
2nd Subsequent Year (2026-27)	9,899,195.00	0.00%	No

Explanation:

(required if Yes)

removal of one-time grants and prior year carry over

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

First Prior Year (2023-24)	6,458,926.86		
Budget Year (2024-25)	6,106,406.00	(5.46%)	No
1st Subsequent Year (2025-26)	6,106,406.00	0.00%	No
2nd Subsequent Year (2026-27)	6,106,406.00	0.00%	No

Explanation:

(required if Yes)

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

First Prior Year (2023-24)	7,069,999.10		
Budget Year (2024-25)	3,591,514.00	(49.20%)	Yes
1st Subsequent Year (2025-26)	3,591,514.00	0.00%	No
2nd Subsequent Year (2026-27)	3,591,514.00	0.00%	No

Explanation:

(required if Yes)

removal of one-time grants and prior year carry over

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

First Prior Year (2023-24)	14,221,613.21		
Budget Year (2024-25)	12,283,561.00	(13.63%)	Yes
1st Subsequent Year (2025-26)	12,383,561.00	.81%	No
2nd Subsequent Year (2026-27)	12,483,561.00	.81%	No

Explanation:

(required if Yes)

removal of one-time grants and prior year carry over

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	23,999,848.69		
Budget Year (2024-25)	18,549,219.00	(22.71%)	Not Met
1st Subsequent Year (2025-26)	18,549,219.00	0.00%	Met
2nd Subsequent Year (2026-27)	18,549,219.00	0.00%	Met

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

First Prior Year (2023-24)	21,291,612.31		
Budget Year (2024-25)	15,875,075.00	(25.44%)	Not Met
1st Subsequent Year (2025-26)	15,975,075.00	.63%	Met
2nd Subsequent Year (2026-27)	16,075,075.00	.63%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

removal of one-time grants and prior year carry over

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

removal of one-time grants and prior year carry over

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

removal of one-time grants and prior year carry over

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

removal of one-time grants and prior year carry over

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

78,886,872.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

78,886,872.00

2,366,606.16

2,366,606.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

off by 16 cents because my county doesn't allow me to budget to the penny.

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,142,000.00	2,359,000.00	2,711,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,985,548.67	4,917,257.53	2,838,495.66
	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)	7,127,548.67	7,276,257.53	5,549,495.66
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	71,387,187.36	78,612,838.61	90,361,003.66
	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)	71,387,187.36	78,612,838.61	90,361,003.66
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	9.3%	6.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		3.3%	3.1%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	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)	(942,701.13)	44,823,759.61	2.1%	Met
Second Prior Year (2022-23)	2,056,737.42	50,972,781.13	N/A	Met
First Prior Year (2023-24)	(110,466.14)	55,466,927.75	.2%	Met
Budget Year (2024-25) (Information only)	(1,588,300.00)	54,931,114.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	13,888,538.66	16,398,239.47	N/A		Met
Second Prior Year (2022-23)	15,157,659.01	15,455,538.34	N/A		Met
First Prior Year (2023-24)	14,823,341.08	17,512,275.76	N/A		Met
Budget Year (2024-25) (Information only)	17,401,809.62				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	29,957,334.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,831	4,831	4,831
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	82,033,583.00	83,287,687.00	84,177,108.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	82,033,583.00	83,287,687.00	84,177,108.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,461,007.49	2,498,630.61	2,525,313.24
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)		2,461,007.49	2,498,630.61	2,525,313.24

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)	2,462,000.00	2,499,000.00	2,526,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,454,157.66	2,057,323.80	1,685,452.80
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)	4,916,157.66	4,556,323.80	4,211,452.80
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.99%	5.47%	5.00%
District's Reserve Standard (Section 10B, Line 7):		2,461,007.49	2,498,630.61	2,525,313.24
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)	(10,302,730.42)			
Budget Year (2024-25)	(10,842,741.00)	540,010.58	5.2%	Met
1st Subsequent Year (2025-26)	(11,034,930.00)	192,189.00	1.8%	Met
2nd Subsequent Year (2026-27)	(11,187,260.00)	152,330.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	1,216,499.00			
Budget Year (2024-25)	218,452.00	(998,047.00)	(82.0%)	Not Met
1st Subsequent Year (2025-26)	218,452.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	218,452.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	400,000.00			
Budget Year (2024-25)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	700,000.00	300,000.00	75.0%	Not Met
2nd Subsequent Year (2026-27)	700,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

in 23-24, the transfer in was for a one-time purchase.

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

Explanation:

(required if NOT met)

Increase in transfer out for the repayment of the purchases of buses

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	7	Fund 51 - Property taxes	Fund 51 - Property taxes	5,805,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	every year	Fund 01, 09, or 13	Fund 01, 09, 13	146,256

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

TOTAL:				5,951,256

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,290,700	1,289,700	1,292,100	1,292,700
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,290,700	1,289,700	1,292,100	1,292,700
Has total annual payment increased over prior year (2023-24)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a.

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

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

Property taxes will cover all necessary payments on the general obligations bonds

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>varies by bargaining agreement, but all end at 65</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div></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>3,590,446</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>8,313,505.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>8,313,505.00</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>6/30/2023</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>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>254,734.00</div>	<div>254,734.00</div>	<div>254,734.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>445,115.00</div>	<div>470,884.00</div>	<div>510,686.00</div>
	d. Number of retirees receiving OPEB benefits	<div>46.00</div>	<div>46.00</div>	<div>46.00</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	258.60	258.0	258.0	258.0

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.

not begin negotiations for 2024-25, but settled for 2023-24

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:

Negotiations Not Settled

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
348477	350610	354045

7. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
1744361	1744361	1744361

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
463991	444449	450571

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	212.80	217.09	217.09	217.09

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.

no prior year unsettled negotiations and 24/25 has not yet started

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:

Negotiations Not Settled

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

155,376

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

No	No	No
1740387	1740387	1740387

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
225300	213520	199662
2.0%	2.0%	2.0%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

No	No	No
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	36	37	37	37

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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 10, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

			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	61,522,353.00	926,076.00	62,448,429.00	61,000,784.00	1,018,659.00	62,019,443.00	-0.7%
2) Federal Revenue		8100-8299	15,807.00	5,910,072.43	5,925,879.43	15,807.00	2,527,811.00	2,543,618.00	-57.1%
3) Other State Revenue		8300-8599	1,896,670.24	9,718,372.16	11,615,042.40	1,953,397.00	7,945,798.00	9,899,195.00	-14.8%
4) Other Local Revenue		8600-8799	1,007,862.79	5,451,064.07	6,458,926.86	997,115.00	5,109,291.00	6,106,406.00	-5.5%
5) TOTAL, REVENUES			64,442,693.03	22,005,584.66	86,448,277.69	63,967,103.00	16,601,559.00	80,568,662.00	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,297,068.00	5,946,014.94	33,243,082.94	27,833,378.00	5,562,012.00	33,395,390.00	0.5%
2) Classified Salaries		2000-2999	7,298,400.00	4,495,805.52	11,794,205.52	7,824,487.00	4,539,599.00	12,364,086.00	4.8%
3) Employee Benefits		3000-3999	11,319,578.00	6,548,137.37	17,867,715.37	11,613,312.00	6,995,054.00	18,608,366.00	4.1%
4) Books and Supplies		4000-4999	2,639,826.15	4,430,172.95	7,069,999.10	2,303,932.00	1,287,582.00	3,591,514.00	-49.2%
5) Services and Other Operating Expenditures		5000-5999	5,345,689.70	8,875,923.51	14,221,613.21	5,593,305.00	6,690,256.00	12,283,561.00	-13.6%
6) Capital Outlay		6000-6999	1,766,351.00	2,634,839.52	4,401,190.52	142,635.00	206,001.00	348,636.00	-92.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	429,877.00	990,246.00	1,420,123.00	320,688.00	800,730.00	1,121,418.00	-21.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(729,862.10)	672,936.10	(56,926.00)	(800,623.00)	721,235.00	(79,388.00)	39.5%
9) TOTAL, EXPENDITURES			55,366,927.75	34,594,075.91	89,961,003.66	54,831,114.00	26,802,469.00	81,633,583.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,075,765.28	(12,588,491.25)	(3,512,725.97)	9,135,989.00	(10,200,910.00)	(1,064,921.00)	-69.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,216,499.00	0.00	1,216,499.00	218,452.00	0.00	218,452.00	-82.0%
b) Transfers Out		7600-7629	100,000.00	300,000.00	400,000.00	100,000.00	300,000.00	400,000.00	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	(10,302,730.42)	10,302,730.42	0.00	(10,842,741.00)	10,842,741.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,186,231.42)	10,002,730.42	816,499.00	(10,724,289.00)	10,542,741.00	(181,548.00)	-122.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,466.14)	(2,585,760.83)	(2,696,226.97)	(1,588,300.00)	341,831.00	(1,246,469.00)	-53.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
2) Ending Balance, June 30 (E + F1e)			17,401,809.62	7,801,993.85	25,203,803.47	15,813,509.62	8,143,824.85	23,957,334.47	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash:		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	13,871.82	0.00	13,871.82	13,871.82	0.00	13,871.82	0.0%
Prepaid Items		9713	9,395.00	20,655.00	30,050.00	9,395.00	20,655.00	30,050.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,781,338.85	7,781,338.85	0.00	8,123,169.85	8,123,169.85	4.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,819,047.14	0.00	11,819,047.14	10,864,085.14	0.00	10,864,085.14	-8.1%
Special Education Contingency	0000	9760	300,000.00		300,000.00			0.00	
BP 3100 - Minimum Reserve	0000	9760	1,808,000.00		1,808,000.00			0.00	
Other Necessary Reserve	0000	9760	8,408,858.00		8,408,858.00			0.00	
Lottery	1100	9760	1,302,189.14		1,302,189.14			0.00	
Special Education Contingency	0000	9760			0.00	300,000.00		300,000.00	
BP 3100 - Minimum Reserve	0000	9760			0.00	1,641,000.00		1,641,000.00	
Other Necessary Reserve	0000	9760			0.00	7,620,896.00		7,620,896.00	
Lottery	1100	9760			0.00	1,302,189.14		1,302,189.14	
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	2,711,000.00	0.00	2,711,000.00	2,462,000.00	0.00	2,462,000.00	-9.2%
Unassigned/Unappropriated Amount		9790	2,838,495.66	0.00	2,838,495.66	2,454,157.66	0.00	2,454,157.66	-13.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,704,769.23	1,485,726.94	31,190,496.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,251,446.59)	0.00	(1,251,446.59)				
b) in Banks		9120	0.00	0.00	0.00				

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)	
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	(16,684.20)	352,419.92	335,735.72				
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	13,871.82	0.00	13,871.82				
7) Prepaid Expenditures		9330	9,395.00	20,655.00	30,050.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			28,469,905.26	1,858,801.86	30,328,707.12				
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	(136,324.06)	7,544.33	(128,779.73)				
2) Due to Grantor Governments		9590	0.00	12,664.00	12,664.00				
3) Due to Other Funds		9610	500,077.11	20,772.72	520,849.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(12,253.93)	(12,253.93)				
6) TOTAL, LIABILITIES			363,753.05	28,727.12	392,480.17				
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)			28,106,152.21	1,830,074.74	29,936,226.95				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		23,597,109.00	0.00	23,597,109.00	23,551,067.00	0.00	23,551,067.00	-0.2%
Education Protection Account State Aid - Current Year	8012		17,848,792.00	0.00	17,848,792.00	17,381,696.00	0.00	17,381,696.00	-2.6%
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		178,652.00	0.00	178,652.00	178,652.00	0.00	178,652.00	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		12,614.00	0.00	12,614.00	12,614.00	0.00	12,614.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		19,087,058.00	0.00	19,087,058.00	19,087,058.00	0.00	19,087,058.00	0.0%
Unsecured Roll Taxes	8042		1,004,277.00	0.00	1,004,277.00	1,004,277.00	0.00	1,004,277.00	0.0%
Prior Years' Taxes	8043		38,358.00	0.00	38,358.00	38,358.00	0.00	38,358.00	0.0%
Supplemental Taxes	8044		602,518.00	0.00	602,518.00	602,518.00	0.00	602,518.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		(1,716,591.00)	0.00	(1,716,591.00)	(1,716,591.00)	0.00	(1,716,591.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		1,234,490.00	0.00	1,234,490.00	1,234,490.00	0.00	1,234,490.00	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			61,887,277.00	0.00	61,887,277.00	61,374,139.00	0.00	61,374,139.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(364,924.00)	0.00	(364,924.00)	(373,355.00)	0.00	(373,355.00)	2.3%
Property Taxes Transfers		8097	0.00	926,076.00	926,076.00	0.00	1,018,659.00	1,018,659.00	10.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			61,522,353.00	926,076.00	62,448,429.00	61,000,784.00	1,018,659.00	62,019,443.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,236,078.00	1,236,078.00	0.00	1,290,137.00	1,290,137.00	4.4%
Special Education Discretionary Grants		8182	0.00	78,816.88	78,816.88	0.00	0.00	0.00	-100.0%
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%

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)	
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		964,383.15	964,383.15		897,074.00	897,074.00	-7.0%
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		293,053.40	293,053.40		156,245.00	156,245.00	-46.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		216,573.25	216,573.25		74,309.00	74,309.00	-65.7%
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		59,662.00	59,662.00		59,662.00	59,662.00	0.0%
Career and Technical Education	3500-3599	8290		58,514.00	58,514.00		50,384.00	50,384.00	-13.9%
All Other Federal Revenue	All Other	8290	15,807.00	3,002,991.75	3,018,798.75	15,807.00	0.00	15,807.00	-99.5%
TOTAL, FEDERAL REVENUE			15,807.00	5,910,072.43	5,925,879.43	15,807.00	2,527,811.00	2,543,618.00	-57.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	236,901.00	0.00	236,901.00	236,901.00	0.00	236,901.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	958,841.24	365,208.10	1,324,049.34	1,032,184.00	500,309.00	1,532,493.00	15.7%
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		701,606.00	701,606.00		701,606.00	701,606.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		307,725.00	307,725.00		269,235.00	269,235.00	-12.5%
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	700,928.00	8,343,833.06	9,044,761.06	684,312.00	6,474,648.00	7,158,960.00	-20.8%
TOTAL, OTHER STATE REVENUE			1,896,670.24	9,718,372.16	11,615,042.40	1,953,397.00	7,945,798.00	9,899,195.00	-14.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Leases and Rentals		8650	18,747.00	0.00	18,747.00	18,747.00	0.00	18,747.00	0.0%
Interest		8660	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	155,137.00	1,047,892.00	1,203,029.00	155,137.00	1,131,553.00	1,286,690.00	7.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	383,978.79	436,196.07	820,174.86	373,231.00	42,919.00	416,150.00	-49.3%
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		291,676.00	291,676.00		339,396.00	339,396.00	16.4%
From County Offices	6500	8792		3,675,300.00	3,675,300.00		3,595,423.00	3,595,423.00	-2.2%
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	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,007,862.79	5,451,064.07	6,458,926.86	997,115.00	5,109,291.00	6,106,406.00	-5.5%
TOTAL, REVENUES			64,442,693.03	22,005,584.66	86,448,277.69	63,967,103.00	16,601,559.00	80,568,662.00	-6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,051,251.00	4,063,228.00	27,114,479.00	23,553,916.00	3,859,604.00	27,413,520.00	1.1%
Certificated Pupil Support Salaries		1200	849,573.00	1,454,557.00	2,304,130.00	860,756.00	1,272,973.00	2,133,729.00	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,323,604.00	428,024.94	3,751,628.94	3,346,066.00	429,435.00	3,775,501.00	0.6%
Other Certificated Salaries		1900	72,640.00	205.00	72,845.00	72,640.00	0.00	72,640.00	-0.3%
TOTAL, CERTIFICATED SALARIES			27,297,068.00	5,946,014.94	33,243,082.94	27,833,378.00	5,562,012.00	33,395,390.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	636,760.00	1,939,292.82	2,576,052.82	866,065.00	2,106,147.00	2,972,212.00	15.4%
Classified Support Salaries		2200	3,249,385.00	1,460,368.14	4,709,753.14	3,433,746.00	1,199,307.00	4,633,053.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	514,363.00	421,582.00	935,945.00	517,324.00	431,794.00	949,118.00	1.4%
Clerical, Technical and Office Salaries		2400	2,368,583.00	178,650.00	2,547,233.00	2,448,034.00	180,857.00	2,628,891.00	3.2%
Other Classified Salaries		2900	529,309.00	495,912.56	1,025,221.56	559,318.00	621,494.00	1,180,812.00	15.2%
TOTAL, CLASSIFIED SALARIES			7,298,400.00	4,495,805.52	11,794,205.52	7,824,487.00	4,539,599.00	12,364,086.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,138,806.00	3,780,154.47	8,918,960.47	5,244,463.00	4,192,885.00	9,437,348.00	5.8%
PERS		3201-3202	1,876,778.00	1,072,866.17	2,949,644.17	2,043,521.00	1,141,210.00	3,184,731.00	8.0%
OASDI/Medicare/Alternative		3301-3302	1,028,055.00	424,649.40	1,452,704.40	1,027,828.00	433,320.00	1,461,148.00	0.6%
Health and Welfare Benefits		3401-3402	2,125,938.00	637,137.22	2,763,075.22	2,168,683.00	616,722.00	2,785,405.00	0.8%
Unemployment Insurance		3501-3502	18,512.00	5,332.86	23,844.86	18,960.00	5,715.00	24,675.00	3.5%
Workers' Compensation		3601-3602	352,832.00	106,329.63	459,161.63	308,015.00	86,922.00	394,937.00	-14.0%
OPEB, Allocated		3701-3702	173,266.00	52,035.35	225,301.35	178,715.00	68,636.00	247,351.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	605,391.00	469,632.27	1,075,023.27	623,127.00	449,644.00	1,072,771.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			11,319,578.00	6,548,137.37	17,867,715.37	11,613,312.00	6,995,054.00	18,608,366.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	450,384.21	911,441.89	1,361,826.10	334,013.00	158,500.00	492,513.00	-63.8%
Books and Other Reference Materials		4200	30,422.94	50,636.87	81,059.81	16,373.00	20,435.00	36,808.00	-54.6%
Materials and Supplies		4300	1,682,581.64	2,536,600.64	4,219,182.28	1,471,386.00	988,566.00	2,459,952.00	-41.7%
Noncapitalized Equipment		4400	476,437.36	931,493.55	1,407,930.91	482,160.00	120,081.00	602,241.00	-57.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,639,826.15	4,430,172.95	7,069,999.10	2,303,932.00	1,287,582.00	3,591,514.00	-49.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	45,000.00	6,047,287.88	6,092,287.88	77,000.00	5,702,425.00	5,779,425.00	-5.1%
Travel and Conferences		5200	49,078.00	225,441.21	274,519.21	57,577.00	50,824.00	108,401.00	-60.5%
Dues and Memberships		5300	40,326.00	785.00	41,111.00	40,446.00	785.00	41,231.00	0.3%
Insurance		5400 - 5450	866,610.00	28,350.00	894,960.00	1,096,060.00	40,252.00	1,136,312.00	27.0%
Operations and Housekeeping Services		5500	2,349,825.00	4,288.00	2,354,113.00	2,349,825.00	3,261.00	2,353,086.00	0.0%

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	369,308.00	1,459,066.82	1,828,374.82	333,692.00	314,484.00	648,176.00	-64.5%
Transfers of Direct Costs		5710	(45,341.30)	45,341.30	0.00	(35,897.00)	35,897.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,603.00)	62,871.00	49,268.00	(10,486.00)	57,081.00	46,595.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	1,357,710.00	993,471.30	2,351,181.30	1,357,562.00	477,251.00	1,834,813.00	-22.0%
Communications		5900	326,777.00	9,021.00	335,798.00	327,526.00	7,996.00	335,522.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,345,689.70	8,875,923.51	14,221,613.21	5,593,305.00	6,690,256.00	12,283,561.00	-13.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,024.00	668,755.61	693,779.61	0.00	44,913.00	44,913.00	-93.5%
Buildings and Improvements of Buildings		6200	100,000.00	314,977.00	414,977.00	100,000.00	22,896.00	122,896.00	-70.4%
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	1,641,327.00	408,327.82	2,049,654.82	42,635.00	35,417.00	78,052.00	-96.2%
Equipment Replacement		6500	0.00	1,242,779.09	1,242,779.09	0.00	102,775.00	102,775.00	-91.7%
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			1,766,351.00	2,634,839.52	4,401,190.52	142,635.00	206,001.00	348,636.00	-92.1%
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	17,459.00	0.00	17,459.00	17,459.00	0.00	17,459.00	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	412,418.00	818,107.00	1,230,525.00	303,229.00	580,145.00	883,374.00	-28.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	24,237.00	24,237.00	0.00	24,650.00	24,650.00	1.7%
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		147,902.00	147,902.00		195,935.00	195,935.00	32.5%
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)			429,877.00	990,246.00	1,420,123.00	320,688.00	800,730.00	1,121,418.00	-21.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(672,936.10)	672,936.10	0.00	(721,235.00)	721,235.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,926.00)	0.00	(56,926.00)	(79,388.00)	0.00	(79,388.00)	39.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(729,862.10)	672,936.10	(56,926.00)	(800,623.00)	721,235.00	(79,388.00)	39.5%
TOTAL, EXPENDITURES			55,366,927.75	34,594,075.91	89,961,003.66	54,831,114.00	26,802,469.00	81,633,583.00	-9.3%
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	1,216,499.00	0.00	1,216,499.00	218,452.00	0.00	218,452.00	-82.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,216,499.00	0.00	1,216,499.00	218,452.00	0.00	218,452.00	-82.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	300,000.00	400,000.00	100,000.00	300,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	300,000.00	400,000.00	100,000.00	300,000.00	400,000.00	0.0%
OTHER SOURCES/USES									

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)	
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,302,730.42)	10,302,730.42	0.00	(10,842,741.00)	10,842,741.00	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			(10,302,730.42)	10,302,730.42	0.00	(10,842,741.00)	10,842,741.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,186,231.42)	10,002,730.42	816,499.00	(10,724,289.00)	10,542,741.00	(181,548.00)	-122.2%

			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	61,522,353.00	926,076.00	62,448,429.00	61,000,784.00	1,018,659.00	62,019,443.00	-0.7%
2) Federal Revenue		8100-8299	15,807.00	5,910,072.43	5,925,879.43	15,807.00	2,527,811.00	2,543,618.00	-57.1%
3) Other State Revenue		8300-8599	1,896,670.24	9,718,372.16	11,615,042.40	1,953,397.00	7,945,798.00	9,899,195.00	-14.8%
4) Other Local Revenue		8600-8799	1,007,862.79	5,451,064.07	6,458,926.86	997,115.00	5,109,291.00	6,106,406.00	-5.5%
5) TOTAL, REVENUES			64,442,693.03	22,005,584.66	86,448,277.69	63,967,103.00	16,601,559.00	80,568,662.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	33,498,837.79	22,084,234.38	55,583,072.17	34,201,594.00	18,657,651.00	52,859,245.00	-4.9%
2) Instruction - Related Services	2000-2999		6,315,873.36	1,120,788.45	7,436,661.81	6,258,783.00	1,133,169.00	7,391,952.00	-0.6%
3) Pupil Services	3000-3999		6,370,345.70	4,015,236.21	10,385,581.91	5,039,856.00	3,290,250.00	8,330,106.00	-19.8%
4) Ancillary Services	4000-4999		100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
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		3,469,276.90	782,692.12	4,251,969.02	3,704,566.00	764,784.00	4,469,350.00	5.1%
8) Plant Services	8000-8999		5,282,617.00	5,600,878.75	10,883,495.75	5,305,627.00	2,155,885.00	7,461,512.00	-31.4%
9) Other Outgo	9000-9999		429,877.00	990,246.00	1,420,123.00	320,688.00	800,730.00	1,121,418.00	-21.0%
10) TOTAL, EXPENDITURES			55,366,927.75	34,594,075.91	89,961,003.66	54,831,114.00	26,802,469.00	81,633,583.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,075,765.28	(12,588,491.25)	(3,512,725.97)	9,135,989.00	(10,200,910.00)	(1,064,921.00)	-69.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,216,499.00	0.00	1,216,499.00	218,452.00	0.00	218,452.00	-82.0%
b) Transfers Out	7600-7629		100,000.00	300,000.00	400,000.00	100,000.00	300,000.00	400,000.00	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		(10,302,730.42)	10,302,730.42	0.00	(10,842,741.00)	10,842,741.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,186,231.42)	10,002,730.42	816,499.00	(10,724,289.00)	10,542,741.00	(181,548.00)	-122.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,466.14)	(2,585,760.83)	(2,696,226.97)	(1,588,300.00)	341,831.00	(1,246,469.00)	-53.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,275.76	10,387,754.68	27,900,030.44	17,401,809.62	7,801,993.85	25,203,803.47	-9.7%
2) Ending Balance, June 30 (E + F1e)			17,401,809.62	7,801,993.85	25,203,803.47	15,813,509.62	8,143,824.85	23,957,334.47	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores	9712		13,871.82	0.00	13,871.82	13,871.82	0.00	13,871.82	0.0%
Prepaid Items	9713		9,395.00	20,655.00	30,050.00	9,395.00	20,655.00	30,050.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	7,781,338.85	7,781,338.85	0.00	8,123,169.85	8,123,169.85	4.4%
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		11,819,047.14	0.00	11,819,047.14	10,864,085.14	0.00	10,864,085.14	-8.1%
Special Education Contingency	0000	9760	300,000.00		300,000.00			0.00	
BP 3100 - Minimum Reserve	0000	9760	1,808,000.00		1,808,000.00			0.00	
Other Necessary Reserve	0000	9760	8,408,858.00		8,408,858.00			0.00	
Lottery	1100	9760	1,302,189.14		1,302,189.14			0.00	
Special Education Contingency	0000	9760			0.00	300,000.00		300,000.00	
BP 3100 - Minimum Reserve	0000	9760			0.00	1,641,000.00		1,641,000.00	
Other Necessary Reserve	0000	9760			0.00	7,620,896.00		7,620,896.00	
Lottery	1100	9760			0.00	1,302,189.14		1,302,189.14	
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		2,711,000.00	0.00	2,711,000.00	2,462,000.00	0.00	2,462,000.00	-9.2%
Unassigned/Unappropriated Amount	9790		2,838,495.66	0.00	2,838,495.66	2,454,157.66	0.00	2,454,157.66	-13.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,779,443.14	1,938,728.14
6266	Educator Effectiveness, FY 2021-22	669,687.76	669,687.76
6300	Lottery : Instructional Materials	344,553.10	344,553.10
6512	Special Ed: Mental Health Services	27,910.14	27,910.14
6546	Mental Health-Related Services	136,167.07	136,167.07
6547	Special Education Early Intervention Preschool Grant	122,885.22	122,885.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	54,548.00	54,548.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	499,909.00	678,955.00
7399	LCFF Equity Multiplier	0.00	2,708.00
7435	Learning Recovery Emergency Block Grant	4,046,377.00	4,046,377.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	792.00
9010	Other Restricted Local	99,858.42	99,858.42
Total, Restricted Balance		7,781,338.85	8,123,169.85

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	585,195.00	595,212.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,771.38	66,250.00	-20.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			677,966.38	671,462.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	401,493.00	423,533.00	5.5%
2) Classified Salaries		2000-2999	48,445.00	51,892.00	7.1%
3) Employee Benefits		3000-3999	168,236.00	179,748.00	6.8%
4) Books and Supplies		4000-4999	198,169.62	26,090.00	-86.8%
5) Services and Other Operating Expenditures		5000-5999	81,041.00	59,312.00	-26.8%
6) Capital Outlay		6000-6999	12,569.00	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			909,953.62	740,575.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(231,987.24)	(69,113.00)	-70.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,954.00	48,266.00	2.8%
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			(46,954.00)	(48,266.00)	2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,941.24)	(117,379.00)	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	848,592.65	569,651.41	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			848,592.65	569,651.41	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			848,592.65	569,651.41	-32.9%
2) Ending Balance, June 30 (E + F1e)			569,651.41	452,272.41	-20.6%
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	20,608.36	20,608.36	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	549,043.05	431,664.05	-21.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	830,515.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,291.57)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,772.72		
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			816,997.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(23.30)		
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			(23.30)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			817,020.33		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	215,781.00	219,560.00	1.8%
Education Protection Account State Aid - Current Year		8012	185,207.00	187,189.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	184,207.00	188,463.00	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			585,195.00	595,212.00	1.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,915.00	2,915.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	18,266.38	15,500.00	-15.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,590.00	47,835.00	-22.3%
TOTAL, OTHER STATE REVENUE			82,771.38	66,250.00	-20.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			677,966.38	671,462.00	-1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	333,881.00	351,120.00	5.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,169.00	68,798.00	7.2%
Other Certificated Salaries		1900	3,443.00	3,615.00	5.0%
TOTAL, CERTIFICATED SALARIES			401,493.00	423,533.00	5.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,445.00	51,892.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,445.00	51,892.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	107,976.00	119,289.00	10.5%
PERS		3201-3202	12,925.00	14,037.00	8.6%
OASDI/Medicare/Alternative		3301-3302	9,887.00	10,004.00	1.2%
Health and Welfare Benefits		3401-3402	16,898.00	16,364.00	-3.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	220.00	234.00	6.4%
Workers' Compensation		3601-3602	5,050.00	4,025.00	-20.3%
OPEB, Allocated		3701-3702	2,205.00	2,340.00	6.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,075.00	13,455.00	2.9%
TOTAL, EMPLOYEE BENEFITS			168,236.00	179,748.00	6.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,685.00	5,000.00	-68.1%
Books and Other Reference Materials		4200	2,351.00	565.00	-76.0%
Materials and Supplies		4300	159,468.62	18,525.00	-88.4%
Noncapitalized Equipment		4400	20,665.00	2,000.00	-90.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			198,169.62	26,090.00	-86.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	9,932.00	6,272.00	-36.9%
Travel and Conferences		5200	16,170.00	4,000.00	-75.3%
Dues and Memberships		5300	2,690.00	2,994.00	11.3%
Insurance		5400-5450	9,140.00	11,882.00	30.0%
Operations and Housekeeping Services		5500	5,338.00	5,338.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	1,520.00	-66.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,115.00	4,115.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,133.00	20,511.00	-18.4%
Communications		5900	4,023.00	2,680.00	-33.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,041.00	59,312.00	-26.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,569.00	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			12,569.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			909,953.62	740,575.00	-18.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	46,954.00	48,266.00	2.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			46,954.00	48,266.00	2.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(46,954.00)	(48,266.00)	2.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	585,195.00	595,212.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,771.38	66,250.00	-20.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			677,966.38	671,462.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		687,956.62	524,261.00	-23.8%
2) Instruction - Related Services	2000-2999		211,556.00	210,976.00	-0.3%
3) Pupil Services	3000-3999		3,660.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,781.00	5,338.00	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			909,953.62	740,575.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(231,987.24)	(69,113.00)	-70.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,954.00	48,266.00	2.8%
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			(46,954.00)	(48,266.00)	2.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,941.24)	(117,379.00)	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	848,592.65	569,651.41	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			848,592.65	569,651.41	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			848,592.65	569,651.41	-32.9%
2) Ending Balance, June 30 (E + F1e)			569,651.41	452,272.41	-20.6%
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	20,608.36	20,608.36	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	549,043.05	431,664.05	-21.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6230	California Clean Energy Jobs Act	15,301.00	15,301.00
6300	Lottery : Instructional Materials	611.36	611.36
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	4,696.00	4,696.00
Total, Restricted Balance		20,608.36	20,608.36

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,253,704.05	1,281,760.00	2.2%
3) Other State Revenue		8300-8599	1,921,337.43	1,724,800.00	-10.2%
4) Other Local Revenue		8600-8799	35,647.50	35,647.50	0.0%
5) TOTAL, REVENUES			3,210,688.98	3,042,207.50	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	929,925.00	1,000,660.00	7.6%
3) Employee Benefits		3000-3999	385,375.00	381,000.00	-1.1%
4) Books and Supplies		4000-4999	1,433,582.48	1,209,720.00	-15.6%
5) Services and Other Operating Expenditures		5000-5999	112,519.00	114,530.00	1.8%
6) Capital Outlay		6000-6999	246,355.36	107,000.00	-56.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,926.00	79,388.00	39.5%
9) TOTAL, EXPENDITURES			3,164,682.84	2,892,298.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,006.14	149,909.50	225.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,006.14	149,909.50	225.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,609,797.81	1,655,803.95	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,797.81	1,655,803.95	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,797.81	1,655,803.95	2.9%
2) Ending Balance, June 30 (E + F1e)			1,655,803.95	1,805,713.45	9.1%
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	1,655,803.95	1,805,713.45	9.1%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,155,735.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(45,604.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	187.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	77.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,110,395.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	113.11		
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			113.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,110,282.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,253,704.05	1,281,760.00	2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,253,704.05	1,281,760.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,921,337.43	1,724,800.00	-10.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,921,337.43	1,724,800.00	-10.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,391.50	7,391.50	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,256.00	28,256.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,647.50	35,647.50	0.0%
TOTAL, REVENUES			3,210,688.98	3,042,207.50	-5.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	774,186.00	844,162.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	110,993.00	110,993.00	0.0%
Clerical, Technical and Office Salaries		2400	44,746.00	45,505.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			929,925.00	1,000,660.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	184,310.00	191,961.00	4.2%
OASDI/Medicare/Alternative		3301-3302	63,701.00	74,569.00	17.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	66,979.00	66,599.00	-0.6%
Unemployment Insurance		3501-3502	420.00	490.00	16.7%
Workers' Compensation		3601-3602	8,504.00	8,384.00	-1.4%
OPEB, Allocated		3701-3702	4,281.00	4,876.00	13.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	57,180.00	34,121.00	-40.3%
TOTAL, EMPLOYEE BENEFITS			385,375.00	381,000.00	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	177,000.00	175,300.00	-1.0%
Noncapitalized Equipment		4400	85,939.00	30,520.00	-64.5%
Food		4700	1,170,643.48	1,003,900.00	-14.2%
TOTAL, BOOKS AND SUPPLIES			1,433,582.48	1,209,720.00	-15.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	586.00	200.00	-65.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,350.00	79,125.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,750.00	59,165.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(68,383.00)	(62,710.00)	-8.3%
Professional/Consulting Services and Operating Expenditures		5800	43,005.00	35,400.00	-17.7%
Communications		5900	3,211.00	3,350.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,519.00	114,530.00	1.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	239,155.36	100,000.00	-58.2%
Equipment Replacement		6500	7,200.00	7,000.00	-2.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			246,355.36	107,000.00	-56.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,926.00	79,388.00	39.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,926.00	79,388.00	39.5%
TOTAL, EXPENDITURES			3,164,682.84	2,892,298.00	-8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,244.00	15,244.00	0.0%
5) TOTAL, REVENUES			15,244.00	15,244.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,683.90	0.00	-100.0%
6) Capital Outlay		6000-6999	439,923.60	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			486,607.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(471,363.50)	15,244.00	-103.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,363.50)	315,244.00	-284.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	877,576.44	706,212.94	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			877,576.44	706,212.94	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			877,576.44	706,212.94	-19.5%
2) Ending Balance, June 30 (E + F1e)			706,212.94	1,021,456.94	44.6%
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	706,212.94	1,021,456.94	44.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	444,228.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,195.14)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			402,033.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			402,033.40		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,244.00	15,244.00	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			15,244.00	15,244.00	0.0%
TOTAL, REVENUES			15,244.00	15,244.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,668.45	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	15.45	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,683.90	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	439,923.60	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			439,923.60	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			486,607.50	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	300,000.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,211.00	33,211.00	0.0%
5) TOTAL, REVENUES			33,211.00	33,211.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,211.00	33,211.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,211.00	33,211.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,224,732.36	1,257,943.36	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,732.36	1,257,943.36	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,224,732.36	1,257,943.36	2.7%
2) Ending Balance, June 30 (E + F1e)			1,257,943.36	1,291,154.36	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	1,257,943.36	1,291,154.36	2.6%
Textbook Adoption	0000	9760	1,257,943.36		
Textbook Adoption	0000	9760		1,291,154.36	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,300,948.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(50,943.33)		
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			1,250,004.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			1,250,004.78		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,211.00	33,211.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,211.00	33,211.00	0.0%
TOTAL, REVENUES			33,211.00	33,211.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,283.00	99,283.00	0.0%
5) TOTAL, REVENUES			99,283.00	99,283.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,283.00	99,283.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	170,186.00	170,186.00	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			(170,186.00)	(170,186.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,903.00)	(70,903.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,661,349.46	3,590,446.46	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,661,349.46	3,590,446.46	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,661,349.46	3,590,446.46	-1.9%
2) Ending Balance, June 30 (E + F1e)			3,590,446.46	3,519,543.46	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,590,446.46	3,519,543.46	-2.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,889,197.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(152,295.54)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,736,901.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,736,901.61		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	99,283.00	99,283.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,283.00	99,283.00	0.0%
TOTAL, REVENUES			99,283.00	99,283.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	170,186.00	170,186.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			170,186.00	170,186.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(170,186.00)	(170,186.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,725.00	3,725.00	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			3,725.00	3,725.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,125.00)	(3,125.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,125.00)	(3,125.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,237.77	33,112.77	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,237.77	33,112.77	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,237.77	33,112.77	-8.6%
2) Ending Balance, June 30 (E + F1e)			33,112.77	29,987.77	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,112.77	29,987.77	-9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,767.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,507.32)		
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			33,260.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,260.53		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	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			600.00	600.00	0.0%
TOTAL, REVENUES			600.00	600.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,725.00	3,725.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,725.00	3,725.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			3,725.00	3,725.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	459,425.00	459,426.00	0.0%
5) TOTAL, REVENUES			459,425.00	459,426.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	83,695.24	12,000.00	-85.7%
6) Capital Outlay		6000-6999	174,928.49	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			258,623.73	12,000.00	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,801.27	447,426.00	122.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,801.27	447,426.00	122.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,632,464.95	1,833,266.22	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,632,464.95	1,833,266.22	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,632,464.95	1,833,266.22	12.3%
2) Ending Balance, June 30 (E + F1e)			1,833,266.22	2,280,692.22	24.4%
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	1,833,266.22	2,280,692.22	24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,238,734.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,692.80)		
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			2,170,041.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,170,041.30		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,306.00	47,306.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	412,119.00	412,120.00	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			459,425.00	459,426.00	0.0%
TOTAL, REVENUES			459,425.00	459,426.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	12,000.00	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	68,695.24	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,695.24	12,000.00	-85.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	169,340.30	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	5,588.19	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			174,928.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			258,623.73	12,000.00	-95.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	266,045.08	40,429.00	-84.8%
5) TOTAL, REVENUES			266,045.08	40,429.00	-84.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,191.96	0.00	-100.0%
6) Capital Outlay		6000-6999	476,505.90	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			477,697.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(211,652.78)	40,429.00	-119.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	999,359.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(899,359.00)	100,000.00	-111.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,111,011.78)	140,429.00	-112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,051,800.76	940,788.98	-54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,051,800.76	940,788.98	-54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,051,800.76	940,788.98	-54.1%
2) Ending Balance, June 30 (E + F1e)			940,788.98	1,081,217.98	14.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	940,788.98	1,081,217.98	14.9%
Bus Replacement	0000	9780	100,000.00		
Music Uniforms	0000	9780	44,569.21		
OID Grant	0000	9780	33,426.42		
Capital Outlay	0000	9780	762,793.35		
Bus Replacement	0000	9780		200,000.00	
Music Uniforms	0000	9780		44,569.21	
OID Grant	0000	9780		33,426.42	
Capital Outlay	0000	9780		803,222.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,638,455.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73,376.59)		
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	500,000.00		
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			2,065,078.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,065,078.99		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	225,616.08	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,429.00	40,429.00	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			266,045.08	40,429.00	-84.8%
TOTAL, REVENUES			266,045.08	40,429.00	-84.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,191.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,191.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	290,606.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,700.00	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	170,199.40	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			476,505.90	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			477,697.86	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	999,359.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			999,359.00	0.00	-100.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(899,359.00)	100,000.00	-111.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	210.00	210.00	0.0%
3) Other State Revenue		8300-8599	12,392.00	12,392.00	0.0%
4) Other Local Revenue		8600-8799	1,278,098.00	1,277,098.00	-0.1%
5) TOTAL, REVENUES			1,290,700.00	1,289,700.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,290,700.00	1,289,700.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,290,700.00	1,289,700.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,207,018.39	1,207,018.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,207,018.39	1,207,018.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,207,018.39	1,207,018.39	0.0%
2) Ending Balance, June 30 (E + F1e)			1,207,018.39	1,207,018.39	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	1,207,018.39	1,207,018.39	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,257,224.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(50,206.50)		
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			1,207,018.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,207,018.39		
FEDERAL REVENUE					
All Other Federal Revenue		8290	210.00	210.00	0.0%
TOTAL, FEDERAL REVENUE			210.00	210.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	11,958.00	11,958.00	0.0%
Other Subventions/In-Lieu Taxes		8572	434.00	434.00	0.0%
TOTAL, OTHER STATE REVENUE			12,392.00	12,392.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,207,945.00	1,206,945.00	-0.1%
Unsecured Roll		8612	41,881.00	41,881.00	0.0%
Prior Years' Taxes		8613	658.00	658.00	0.0%
Supplemental Taxes		8614	27,614.00	27,614.00	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			1,278,098.00	1,277,098.00	-0.1%
TOTAL, REVENUES			1,290,700.00	1,289,700.00	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,025,000.00	1,065,000.00	3.9%
Bond Interest and Other Service Charges		7434	265,700.00	224,700.00	-15.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,290,700.00	1,289,700.00	-0.1%
TOTAL, EXPENDITURES			1,290,700.00	1,289,700.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			24,000.00	24,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,211.00	33,193.00	3.0%
3) Employee Benefits		3000-3999	11,151.00	13,683.00	22.7%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22.00	22.00	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			43,884.00	47,398.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,884.00)	(23,398.00)	17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(19,884.00)	(23,398.00)	17.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	321,358.94	301,474.94	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			321,358.94	301,474.94	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			321,358.94	301,474.94	-6.2%
2) Ending Net Position, June 30 (E + F1e)			301,474.94	278,076.94	-7.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	301,474.94	278,076.94	-7.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	320,786.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,375.70)		
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	(97.50)		
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			307,313.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	110.00		
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			110.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			307,203.73		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	20,000.00	20,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	0.0%
TOTAL, REVENUES			24,000.00	24,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	32,211.00	33,193.00	3.0%
TOTAL, CLASSIFIED SALARIES			32,211.00	33,193.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,698.00	6,831.00	45.4%
OASDI/Medicare/Alternative		3301-3302	2,109.00	2,538.00	20.3%
Health and Welfare Benefits		3401-3402	595.00	595.00	0.0%
Unemployment Insurance		3501-3502	19.00	59.00	210.5%
Workers' Compensation		3601-3602	361.00	285.00	-21.1%
OPEB, Allocated		3701-3702	161.00	167.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,208.00	3,208.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,151.00	13,683.00	22.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	13.00	13.00	0.0%
Communications		5900	9.00	9.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22.00	22.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			43,884.00	47,398.00	8.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(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	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	136,279.87	138,279.87	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,279.87	138,279.87	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			136,279.87	138,279.87	1.5%
2) Ending Net Position, June 30 (E + F1e)			138,279.87	140,279.87	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	138,279.87	140,279.87	1.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	127,498.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,668.65)		
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			121,829.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5.00		
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			5.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			121,824.47		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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