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ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

2024-25 BUDGET
2023-24 ESTIMATED ACTUALS

Public Hearing: June 13, 2024

Board Approval: June 27, 2024

Imee Almazan, Ed.D.
Interim Superintendent

STATEMENT ON THE BUDGET

The 2024-25 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUSD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2024-25 school year. As ARUSD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUSD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three-year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2024-25

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating twenty-two schools – one TK-K and twelve TK-5, four TK-8, and five middle schools 6-8 for a total population of about 8,000 students.

Board of Trustees

Name	Office	Term Expires
Corina Herrera-Loera	President	November 2024
Andrés Quintero	Vice President	November 2026
Andrea Flores Shelton	Clerk	November 2024
Linda Chavez	Member	November 2026
Minh Pham	Member	November 2026

Business Services

Imee Almazan, Ed.D.
Interim Superintendent

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2024 and ends June 30, 2025.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-Year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

General Operating Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	41,167,681	71,944,362	47,681,688	28,117,142	17,243,581
REVENUES					
Local Control Funding Formula (LCFF)	115,164,220	113,466,164	108,593,371	105,868,802	107,755,508
Federal Revenue	15,441,111	23,696,111	5,461,380	5,358,078	5,257,785
Lottery Revenues	1,551,224	1,290,925	1,317,269	1,263,235	1,213,544
Other State Revenues	43,346,946	27,436,071	23,665,252	23,191,338	22,732,828
Other Local Revenues	10,533,935	14,040,963	9,048,952	8,725,174	8,903,941
TOTAL REVENUES	186,037,436	179,930,234	148,086,224	144,406,627	145,863,606
EXPENDITURES					
Certificated Salaries	60,453,846	66,623,161	63,835,037	61,980,197	61,270,675
Classified Salaries	21,402,292	26,511,481	24,172,327	20,197,040	20,599,980
Benefits	39,186,774	45,043,538	44,080,614	40,409,526	40,344,122
Books and Supplies	4,625,059	27,259,686	5,347,849	6,464,617	6,261,966
Services & Other Oper Exp	26,804,187	36,801,191	28,600,526	24,614,391	24,073,742
Capital Outlay	2,085,871	3,416,262	-	-	-
Other Outgo/Excess Cost	30,000	789,546	1,970,239	1,970,239	1,970,239
Debt Service	666,022	666,022	-	-	-
Direct Support/Indirect Cost	(243,296)	(417,979)	(355,822)	(355,822)	(355,822)
Other Adjustments	-	-	-	-	-
TOTAL EXPENDITURES	155,010,755	206,692,908	167,650,770	155,280,188	154,164,902
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out	(250,000)	-	-	-	-
Interfund Transfers In	-	2,500,000	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(250,000)	2,500,000	-	-	-
INCREASE/(DECREASE)	30,776,681	(24,262,674)	(19,564,546)	(10,873,561)	(8,301,296)
NET BALANCE	71,944,362	47,681,688	28,117,142	17,243,581	8,942,285
COMPONENTS OF ENDING FUND BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	93,814	-	-	-	-
Special Education	310,956	-	-	-	-
Other Restricted	32,472,144	-	-	-	-
Committed	533,168	22,000,000	-	-	-
Economic Uncertainties	4,650,323	6,200,787	5,029,523	4,658,406	4,624,947
TOTAL DESIGNATION	**38,080,405**	**28,220,787**	**5,049,523**	**4,678,406**	**4,644,947**
UNASSIGNED/UNAPPROPRIATED AMOUNT	**33,863,957**	**19,460,901**	**23,067,619**	**12,565,175**	**4,297,338**

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2024-25 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	14.000	75.800	89.800	338.950	428.750	-	-	-	-	428.750
1200 Cert Pupil Support	-	0.500	34.600	35.100	18.500	53.600	-	-	-	-	53.600
1300 Cert Supervisors	-	3.000	2.000	5.000	42.500	47.500	0.500	-	-	-	48.000
1900 Other Certificated	-	1.700	2.000	3.700	1.000	4.700	-	-	-	-	4.700
Total Certificated	-	19.200	114.400	133.600	400.950	534.550	0.500	-	-	-	535.050
Classified											
2100 Instr Aides	-	1.875	88.625	90.500	10.375	100.875	-	-	-	-	100.875
2200 Classified Support	21.500	25.750	-	47.250	89.469	136.719	-	43.375	-	-	180.094
2300 Class Supervisors and Admin	1.000	4.030	5.250	10.280	25.720	36.000	-	9.500	2.250	0.250	48.000
2400 Clerical and Office	2.500	1.000	3.500	7.000	66.500	73.500	0.250	3.000	1.000	0.250	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	25.000	32.655	97.375	155.030	213.751	368.781	0.250	55.875	3.250	0.500	428.657
TOTAL FTE	25.000	51.855	211.775	288.630	614.701	903.331	0.750	55.875	3.250	0.500	963.707

2023-24 Second Interim

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	24.800	76.800	101.600	351.150	452.750	-	-	-	-	452.750
1200 Cert Pupil Support	-	0.500	36.600	37.100	21.500	58.600	-	-	-	-	58.600
1300 Cert Supervisors	-	24.500	2.000	26.500	21.000	47.500	0.500	-	-	-	48.000
1900 Other Certificated	-	1.700	4.000	5.700	1.000	6.700	-	-	-	-	6.700
Total Certificated	-	51.500	119.400	170.900	394.650	565.550	0.500	-	-	-	566.050
Classified											
2100 Instr Aides	-	9.500	87.250	96.750	10.375	107.125	-	-	-	-	107.125
2200 Classified Support	21.500	42.875	-	64.375	76.844	141.219	-	43.375	-	-	184.594
2300 Class Supervisors and Admin	0.500	3.750	5.250	9.500	28.000	37.500	-	9.500	2.000	-	49.000
2400 Clerical and Office	2.500	22.750	3.500	28.750	45.050	73.800	0.250	3.000	0.950	-	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	24.500	78.875	96.000	199.375	181.956	381.331	0.250	55.875	2.950	-	440.407
TOTAL FTE	24.500	130.375	215.400	370.275	576.606	946.881	0.750	55.875	2.950	-	1,006.457

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2025-26 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	14.000	75.800	89.800	338.950	428.750	-	-	-	-	428.750
1200 Cert Pupil Support	-	0.500	34.600	35.100	12.500	47.600	-	-	-	-	47.600
1300 Cert Supervisors	-	3.000	2.000	5.000	30.500	35.500	0.500	-	-	-	36.000
1900 Other Certificated	-	1.700	2.000	3.700	1.000	4.700	-	-	-	-	4.700
Total Certificated	-	19.200	114.400	133.600	382.950	516.550	0.500	-	-	-	517.050
Classified											
2100 Instr Aides	-	1.875	88.625	90.500	6.625	97.125	-	-	-	-	97.125
2200 Classified Support	21.500	19.000	-	40.500	60.339	100.839	-	43.375	-	-	144.214
2300 Class Supervisors and Admin	1.000	4.030	5.250	10.280	24.720	35.000	-	9.500	2.250	0.250	47.000
2400 Clerical and Office	2.500	1.000	3.500	7.000	47.750	54.750	0.250	3.000	1.000	0.250	59.250
2900 Other Classified	-	-	-	-	15.438	15.438	-	-	-	-	15.438
Total Classified	25.000	25.905	97.375	148.280	154.871	303.151	0.250	55.875	3.250	0.500	363.027
TOTAL FTE	25.000	45.105	211.775	281.880	537.821	819.701	0.750	55.875	3.250	0.500	880.077

2026-27 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	14.000	75.800	89.800	319.950	409.750	-	-	-	-	409.750
1200 Cert Pupil Support	-	0.500	34.600	35.100	12.500	47.600	-	-	-	-	47.600
1300 Cert Supervisors	-	3.000	2.000	5.000	30.500	35.500	0.500	-	-	-	36.000
1900 Other Certificated	-	1.700	2.000	3.700	1.000	4.700	-	-	-	-	4.700
Total Certificated	-	19.200	114.400	133.600	363.950	497.550	0.500	-	-	-	498.050
Classified											
2100 Instr Aides	-	1.875	88.625	90.500	6.625	97.125	-	-	-	-	97.125
2200 Classified Support	21.500	19.000	-	40.500	60.339	100.839	-	43.375	-	-	144.214
2300 Class Supervisors and Admin	1.000	4.030	5.250	10.280	24.720	35.000	-	9.500	2.250	0.250	47.000
2400 Clerical and Office	2.500	1.000	3.500	7.000	47.750	54.750	0.250	3.000	1.000	0.250	59.250
2900 Other Classified	-	-	-	-	15.438	15.438	-	-	-	-	15.438
Total Classified	25.000	25.905	97.375	148.280	154.871	303.151	0.250	55.875	3.250	0.500	363.027
TOTAL FTE	25.000	45.105	211.775	281.880	518.821	800.701	0.750	55.875	3.250	0.500	861.077

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

GENERAL OPERATING FUND

BUDGET ASSUMPTIONS

2024-25 Adopted Budget

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

FACTOR	2023-24	2024-25	2025-26	2026-27	2027-28
LCFF COLA	8.22%	1.07%	2.93%	3.08%	3.30%
Average LCFF Entitlement Per ADA	$ 14,801	$ 15,090	$ 15,675	$ 16,125	$ 16,678
Funded Average Daily Attendance (Including Aptitud & COE)	7,659.10	7,186.99	6,743.80	6,672.08	6,363.50
LCFF Gap Funded Percentage	100.00%	100.00%	100.00%	100.00%	100.00%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	82.62%	82.78%	83.16%	82.94%	82.94%
CSR Class Size	24:1	24:1	24:1	24:1	24:1
Lottery Income Non - Prop 20 (unrestricted)	$177/ADA	$177/ADA	$177/ADA	$177/ADA	$177/ADA
Prop-20 (Restricted)	$72/ADA	$72/ADA	$72/ADA	$72/ADA	$72/ADA
Special Education State COLA (Deficit)	8.22%	1.07%	2.93%	3.08%	3.30%
State Categorical Programs COLA (Deficit)	8.22%	1.07%	2.93%	3.08%	3.30%
Interest Rate for 10-year Treasuries	4.32%	4.19%	3.76%	3.70%	3.70%
California Consumer Price Index (CPI)	3.33%	3.10%	2.86%	2.87%	2.80%
Indirect Cost Rate	6.42%	9.48%	9.48%	9.48%	9.48%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	27.05%	27.60%	28.00%	29.20%
Number of Parcels Taxed (extended until June 30, 2030)	21,215	21,215	21,215	21,215	21,215
Parcel Tax rate	$ 221.70	$ 226.58	$ 231.56	$ 236.65	$ 241.86

2024-25 LCFF Entitlement Factors			
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**
2023-24 Base Grants	$ 9,919	$ 10,069	$ 10,367
Statutory COLA at 1.07%	$ 106	$ 108	$ 111
2024-25 Base Grants	$ 10,025	$ 10,177	$ 10,478
Adjustment Percentage (Grade Span Adjustment)	10.4%		
Adjustment Amount	$ 1,043		
2023-24 Adjusted Grant Amount	$ 11,068	$ 10,177	$ 10,478
Transitional Kindergarten (TK) Add-On	$ 3,077		

GENERAL FUND

Unrestricted Programs

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
Multi-Year
Projection of Income and Expense

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	26,711,743	39,067,448	47,681,688	28,117,142	17,243,581
REVENUES					
Local Control Funding Formula (LCFF)	115,164,220	113,395,100	108,593,371	105,868,802	107,755,508
Lottery Revenues	1,551,224	1,290,925	1,317,269	1,263,235	1,213,544
Other State Revenues	561,552	597,512	602,482	606,903	612,796
Parcel Tax Revenue	4,469,291	4,656,332	4,758,826	4,863,420	4,970,325
Other Local Revenues	2,870,565	4,341,951	3,332,187	3,149,401	3,229,379
TOTAL REVENUES	124,616,851	124,281,820	118,604,135	115,751,761	117,781,552
EXPENDITURES					
Certificated Salaries	42,064,350	38,728,206	48,889,386	46,810,361	45,873,292
Classified Salaries	11,426,246	13,482,956	15,390,824	11,587,987	11,819,746
Benefits	21,322,200	21,628,250	27,577,103	23,977,862	23,720,528
Books and Supplies	1,810,504	2,626,508	2,433,055	1,933,055	1,933,055
Services & Other Oper Exp	10,385,937	12,228,889	11,730,269	9,840,661	9,840,661
Capital Outlay	287,875	184,944	-	-	-
Other Outgo/Excess Cost	30,000	30,000	30,000	30,000	30,000
Debt Service	666,022	666,022	-	-	-
Direct Support/Indirect Cost	(2,766,690)	(6,397,827)	(4,892,983)	(4,424,769)	(4,462,874)
Other Adjustment	-	-	-	-	-
TOTAL EXPENDITURES	85,226,444	83,177,948	101,157,654	89,755,157	88,754,408
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out	(250,000)	-	-	-	-
Routine Repair & Mainenance Contribution	(4,031,238)	(4,463,511)	(4,944,016)	(4,386,624)	(4,386,624)
Special Ed Contribution	(22,753,464)	(30,526,121)	(32,067,011)	(32,483,541)	(32,941,816)
Interfund Transfers In	-	2,500,000	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(27,034,702)	(32,489,632)	(37,011,027)	(36,870,165)	(37,328,440)
INCREASE/(DECREASE)	12,355,705	8,614,240	(19,564,546)	(10,873,561)	(8,301,296)
NET BALANCE	39,067,448	47,681,688	28,117,142	17,243,581	8,942,285
COMPONENTS OF ENDING FUND BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Committed	-	22,000,000	-	-	-
Pre Paid	533,168.26				
Economic Uncertainties	4,650,323	6,200,787	5,029,523	4,658,406	4,624,947
TOTAL DESIGNATION	**5,203,491**	**28,220,787**	**5,049,523**	**4,678,406**	**4,644,947**
UNASSIGNED/UNAPPROPRIATED AMOUNT	**33,863,957**	**19,460,901**	**23,067,619**	**12,565,175**	**4,297,338**

Note: STRS on Behalf is reflected in Restricted MY

GENERAL FUND

Restricted Programs

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY
RESTRICTED PROGRAMS

2023-24 Estimated Actuals & 2024-25 Adopted Budget

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
Multi-Year
Projection of Income and Expense

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	14,455,938	32,876,914	-	-	-
REVENUES					
Federal Revenues	15,441,111	23,696,111	5,461,380	5,358,078	5,257,785
Other State Revenues	42,785,394	26,838,559	23,062,770	22,584,435	22,120,032
Other Local Revenues	3,194,079	5,113,744	957,939	712,353	704,237
TOTAL REVENUES	61,420,584	55,648,414	29,482,089	28,654,866	28,082,054
EXPENDITURES					
Certificated Salaries	18,389,496	27,894,955	14,945,651	15,169,836	15,397,383
Classified Salaries	9,976,046	13,028,525	8,781,503	8,609,053	8,780,234
Benefits	17,864,574	23,415,288	16,503,511	16,431,664	16,623,594
Books and Supplies	2,814,555	24,633,178	2,914,794	4,531,562	4,328,911
Services & Other Oper Exp	16,418,250	24,572,302	16,870,257	14,773,730	14,233,081
Capital Outlay	1,797,996	3,231,318	-	-	-
Other Outgo/Excess Cost	-	759,546	1,940,239	1,940,239	1,940,239
Debt Service					
Direct Support/Indirect Cost	2,523,394	5,979,848	4,537,161	4,068,947	4,107,052
Other Adjustments	-	-	-	-	-
TOTAL EXPENDITURES	69,784,310	123,514,960	66,493,116	65,525,031	65,410,494
OTHER FINANCING SOURCES/USES					
Contribution to Restricted	-	-	-	-	-
Routine Repair & Mainenance Contribution	4,031,238	4,463,511	4,944,016	4,386,624	4,386,624
Special Ed Contribution	22,753,464	30,526,121	32,067,011	32,483,541	32,941,816
TOTAL OTHER FINANCING SOURCES/USES	26,784,702	34,989,632	37,011,027	36,870,165	37,328,440
INCREASE/(DECREASE)	18,420,976	(32,876,914)	-	-	-
OTHER RESTATEMENT	-	-	-	-	-
NET BALANCE	**32,876,914**	**-**	**-**	**-**	**-**
COMPONENTS OF ENDING FUND BALANCE					
Restricted					
Special Education	310,956	-	-	-	-
Routine Repair	93,814	-	-	-	-
Other Restricted	32,472,144	-	-	-	-
TOTAL DESIGNATION	**32,876,914**	**-**	**-**	**-**	**-**

Alum Rock Union Elementary School District
Fund 05 - Routine Repair & Maintenance
Multi Year
Projection of Income and Expense

In accordance with the provision of the state of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair ensure the State School Building projects are at all times kept in good repair and working order.

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	201,911	93,814	-	-	-
REVENUES					
Other Local Revenues	115,733	0	0	0	0
TOTAL REVENUES	115,733	0	0	0	0
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	4,031,238	4,463,511	4,944,016	4,386,624	4,386,624
TOTAL OTHER FINANCING SOURCES/USES	4,031,238	4,463,511	4,944,016	4,386,624	4,386,624
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	4,348,882	4,557,325	4,944,016	4,386,624	4,386,624
EXPENDITURES					
Classified Salaries	1,755,070	2,116,168	2,135,055	1,829,676	1,865,270
Benefits	966,010	1,178,160	1,253,515	1,049,767	1,074,293
Books and Supplies	429,487	412,672	436,700	436,700	436,700
Services & Other Oper Exp	905,742	575,394	690,638	690,638	630,518
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	198,759	274,930	428,108	379,843	379,843
TOTAL EXPENDITURES	4,255,068	4,557,325	4,944,016	4,386,624	4,386,624
ENDING BALANCE	93,814	0	0	0	0

Alum Rock Union Elementary School District
Categorical - Fund 06
Multi-Year
Projection of Income and Expense

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	13,129,691	32,472,144	-	-	-
ADJUSTMENT TO BEGINNING BALANCE	-	-	-	-	-
ADJUSTED BEGINNING BALANCE					
REVENUES					
Federal Revenues	13,150,492	21,826,861	3,546,691	3,443,389	3,343,096
State Revenues	36,487,711	20,476,446	16,422,831	15,944,496	15,480,093
Other Local Revenues	2,188,528	5,007,087	941,013	695,427	687,311
TOTAL REVENUES	51,826,731	47,310,394	20,910,535	20,083,312	19,510,500
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	64,956,422	79,782,538	20,910,535	20,083,312	19,510,500
EXPENDITURES					
Certificated Salaries	6,182,867	14,647,836	1,418,283	1,439,557	1,461,150
Classified Salaries	4,736,506	7,113,459	2,606,351	2,658,478	2,711,647
Benefits	5,057,556	9,451,135	1,860,574	1,889,217	1,929,537
Books and Supplies	2,218,111	24,031,145	2,361,776	3,974,938	3,768,569
Services & Other Oper Exp	11,458,903	17,569,654	11,371,882	9,274,854	8,793,329
Building Improvement/Equipment	1,792,665	3,231,318	-	-	-
Direct Support/Indirect Cost	1,037,670	3,737,991	1,291,669	846,268	846,268
Other Adjustment	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES	32,484,278	79,782,538	20,910,535	20,083,312	19,510,500
ENDING BALANCE	32,472,144	-	-	-	-
COMPONENTS OF ENDING FUND BALANCE					
ESSER III	9,616,564	-	-	-	-
Educator Effectiveness	1,677,165	-	-	-	-
Lottery	1,147,964	-	-	-	-
CCSPP	137,626	-	-	-	-
Arts, Music & Instructional Materials	4,667,362	-	-	-	-
Kitchen Infrastructure	899,459	-	-	-	-
LCSSP	222,919	-	-	-	-
Classified School Employees PD	56,093	-	-	-	-
SB 117 Covid-19 LEA Response	83,129	-	-	-	-
ELOG	124,377	-	-	-	-
ELOG Paraeducators	566,363	-	-	-	-
Learning Recovery Emergency Block	11,098,041	-	-	-	-
Expanded Learning Opportunities Program	10,190,724	-	-	-	-
Other Local & Local Donations	1,600,922	-	-	-	-
Mathson Fire	-	-	-	-	-
TOTAL DESIGNATION	**32,472,144**	**-**	**-**	**-**	**-**
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	-	-	-	-

Alum Rock Union Elementary School District
SPECIAL EDUCATION - FUND 08
Multi-Year
Projection of Income and Expense

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,124,337	310,956	-	-	-
REVENUES					
Federal Revenues	2,290,619	1,869,250	1,914,689	1,914,689	1,914,689
Other State Revenues	1,224,658	990,499	990,499	990,499	990,499
Other Local Revenues	92,269	89,066	16,926	16,926	16,926
TOTAL REVENUES	3,607,546	2,948,815	2,922,114	2,922,114	2,922,114
OTHER FINANCING SOURCES/USES					
Transfers In - Transfer of Apportionment	797,549	17,591	-	-	-
Transfers In - Fm General Fund	22,753,464	30,526,121	32,067,011	32,483,541	32,941,816
TOTAL OTHER FINANCING SOURCES/USES	23,551,013	30,543,712	32,067,011	32,483,541	32,941,816
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	28,282,896	33,803,483	34,989,125	35,405,655	35,863,930
EXPENDITURES					
Certificated Salaries	12,206,629	13,247,119	13,527,368	13,730,279	13,936,233
Classified Salaries	3,484,470	3,798,898	4,040,097	4,120,899	4,203,317
Benefits	6,767,983	7,414,379	7,739,982	7,843,240	7,970,324
Books and Supplies	166,957	189,361	116,318	119,924	123,642
Services & Other Oper Exp	4,053,605	6,427,254	4,807,737	4,808,238	4,809,234
Building Improvement/Equipment	5,331	-	-	-	-
Other Outgo/Excess cost	-	759,546	1,940,239	1,940,239	1,940,239
Direct Support/Indirect Cost	1,286,965	1,966,927	2,817,384	2,842,836	2,880,941
Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES	27,971,940	33,803,483	34,989,125	35,405,655	35,863,930
OTHER RESTATEMENTS					
ENDING BALANCE	310,956	-	-	-	-
COMPONENTS OF ENDING FUND BALANCE					
Dispute Prevention/Resolution					
Learning Recovery Support					
Early Intervention Preschool Grant	310,956				
TOTAL DESIGNATION	**310,956**	**-**	**-**	**-**	**-**
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	-	-	-	-

SPECIAL PURPOSE FUNDS

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. 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.

SPECIAL PURPOSE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains three special revenue funds:

1. Child Development Fund is used to account for revenues received through the California State Pre-School Program to offer a comprehensive licensed pre-school program.

2. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

3. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.

2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains one debt service fund that is managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.

SPECIAL REVENUE FUNDS

Child Development Fund

Cafeteria Fund

Deferred Maintenance Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 12 - CHILD DEVELOPMENT
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	-	112,577	-	-	-
REVENUES					
Federal Revenues	112,576	-	-	-	-
State Revenues	1,970,202	5,637,058	4,246,081	4,271,893	4,271,893
Local Revenues	12,825	24,758	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	2,095,603	5,661,816	4,246,081	4,271,893	4,271,893
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USE	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2,095,603	5,774,393	4,246,081	4,271,893	4,271,893
EXPENDITURES					
Certificated Salaries	8,676	108,742	82,961	84,205	85,469
Classified Salaries	18,795	20,929	19,726	20,121	20,523
Benefits	8,465	33,071	27,301	27,865	28,404
Books and Supplies	104,079	1,352,569	114,927	138,536	136,331
Services & Other Oper Exp	1,832,076	4,148,903	3,973,210	3,973,210	3,973,210
Capital Outlay	-	-	-	-	-
Other Outgo	10,935	110,179	27,956	27,956	27,956
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	1,983,026	5,774,393	4,246,081	4,271,893	4,271,893
ENDING FUND BALANCE	112,577	-	-	-	-

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 130
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

		2022-23	2023-24	2024-25	2025-26	2026-27
		Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING FUND BALANCE		**5,792,669**	**6,616,519**	**5,027,470**	**2,819,573**	**1,640,629**
REVENUES						
8220	Federal Revenue	6,573,848	6,507,339	6,390,845	6,323,070	6,236,633
8290	All Other Federal Revenue	0	0	0	0	0
8520	State Revenue	2,127,835	2,829,826	2,480,685	2,431,113	2,371,773
8590	All Other State Revenues (Pers on Behalf)	0	0	0	0	0
8660	Interest	100,108	105,000	60,000	30,000	10,000
8662	Net Increace/Decrease FVI	100,481	0	0	0	0
86xx	Local Revenue	2,191	8,443	5,000	5,000	5,000
		8,904,463	**9,450,608**	**8,936,530**	**8,789,183**	**8,623,406**
OTHER FINANCING SOURCES						
8916	Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
8916	Trnsfr In - From General Fund	0	0	0	0	0
8919	Other Auth Interfund Trans In	0	0	0	0	0
		0	**0**	**0**	**0**	**0**
TOTAL REVENUE		**8,904,463**	**9,450,608**	**8,936,530**	**8,789,183**	**8,623,406**
TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES		**14,697,131**	**16,067,127**	**13,964,000**	**11,608,756**	**10,264,035**
EXPENDITURES						
2000	Classified Salaries	2,581,558	3,026,494	3,365,474	2,654,476	2,703,306
3000	Benefits	1,749,159	2,137,597	2,466,087	2,210,203	2,263,562
4000	Books and Supplies	3,406,099	5,344,556	4,727,000	4,566,000	4,565,500
5000	Services & Other Oper Exp	111,435	223,209	248,000	248,000	248,000
6000	Capital Outlay	0	0	10,000	10,000	10,000
7000	Direct Support/Indirect Cost	232,361	307,800	327,866	279,448	284,618
	Other Adjustment	0	0	0	0	0
TOTAL EXPENDITURES		**8,080,612**	**11,039,656**	**11,144,426**	**9,968,127**	**10,074,986**
ENDING NET FUND BALANCE		**6,616,519**	**5,027,470**	**2,819,573**	**1,640,629**	**189,049**
COMPONENTS OF ENDING FUND BALANCE						
	Revolving Cash	1,000	1,000	1,000	1,000	1,000
	Stores Inventory	131,409	131,409	131,409	131,409	131,409
	Designated for Equipment Replacement	25,000	25,000	25,000	25,000	25,000
	Restricted	6,459,110	4,870,061	2,662,164	1,483,220	31,640
TOTAL DESIGNATIONS		**6,616,519**	**5,027,470**	**2,819,573**	**1,640,629**	**189,049**
NET REVENUE vs EXPENDITURES		823,850	(1,589,049)	(2,207,897)	(1,178,944)	(1,451,580)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 14 - DEFERRED MAINTENANCE
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	879,612	945,340	0	0	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Transfers In - Fm General Fund	250,000	-	-	-	-
Local Revenues	36,317	-	-	-	-
TOTAL REVENUES	286,317	-	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In - Fm Routine Repair					
Transfers In - Fm Measure G -	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	1,165,930	945,340	0	0	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	36,165	275,000	-	-	-
Services & Other Oper Exp	30,600	566,933	-	-	-
Capital Outlay	153,824	103,407	-	-	-
TOTAL EXPENDITURES	220,590	945,340	-	-	-
ENDING BALANCE	945,340	0	0	0	0

CAPITAL PROJECT FUNDS

GO Bond-Measure G&J Funds

Capital Facilities Fund

County School Facility Fund

Special Reserve Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 21 - BUILDING FUND
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	7,117,782	47,158,659	19,670,142	15,381,702	11,017,910
REVENUES					
Proceeds from the Sale of Bonds	59,107,196	-	-	-	-
All Other Financing Source	-	-	-	-	-
State Revenue (PERS)	-	-	-	-	-
Other Local Revenue **	(1,483,942)	1,483,942	-	-	-
Interest	820,700	1,500,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUES	58,443,954	2,983,942	1,500,000	1,500,000	1,500,000
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	65,561,736	50,142,601	21,170,142	16,881,702	12,517,910
EXPENDITURES					
Classified Salaries	104,631	433,287	476,660	485,993	495,513
Benefits	56,074	210,246	234,034	241,168	247,351
Books and Supplies	434,611	67,584	30,000	30,642	31,298
Services & Other Oper Exp	2,334,121	1,676,620	1,605,745	1,605,988	1,606,241
Capital Outlay	4,066,004	28,084,722	3,442,000	3,500,000	3,500,000
Other Outgo	11,407,636	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	18,403,077	30,472,459	5,788,440	5,863,792	5,880,403
ENDING BALANCE*	47,158,659	19,670,142	15,381,702	11,017,910	6,637,507

*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary cSchool. QCSB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QCSBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 25 - CAPITAL FACILITIES
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges $2.24 per square foot for residential and $0.32 per square foot for commercial/industrial construction.

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	14,780	276,977	576,977	876,977	1,176,977
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	262,197	300,000	300,000	300,000	300,000
TOTAL REVENUES	262,197	300,000	300,000	300,000	300,000
TOTAL BEGINNING BALANCE & REVENUES	276,977	576,977	876,977	1,176,977	1,476,977
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	0	0	0	0	0
ENDING BALANCE	276,977	576,977	876,977	1,176,977	1,476,977

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 35 - COUNTY SCHOOL FACILITY
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	(0)	2	(0)	(0)	(0)
REVENUES					
Other State Revenues	-	-	-	-	-
Other Local Revenues	2	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	2	-	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2	2	(0)	(0)	(0)
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	2	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	-	2	-	-	-
ENDING NET FUND BALANCE *	2	(0)	(0)	(0)	(0)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 40 - SPECIAL RESERVE
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	(0)	623,750	(0)	(0)	(0)
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	623,750	624,251	-	-	-
TOTAL REVENUES	623,750	624,251	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FIANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	623,750	1,248,001	(0)	(0)	(0)
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	1,248,001	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	-	1,248,001	-	-	-
ENDING BALANCE	623,750	(0)	(0)	(0)	(0)

SELF-INSURANCE FUND

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 67 - SELF-INSURED FUND
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected
BEGINNING BALANCE	3,071,558	3,879,603	1,407,935	1,407,935	1,029,628
Beginning Balance Adjustment					
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	19,718,212	18,970,695	20,389,924	20,593,823	20,799,762
Transfers In	-	-	-	-	-
TOTAL REVENUES	19,718,212	18,970,695	20,389,924	20,593,823	20,799,762
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	22,789,770	22,850,297	21,797,860	22,001,759	21,829,390
EXPENDITURES					
Classified Salaries	76,153	60,024	57,539	58,690	59,864
Benefits	43,889	29,951	29,854	30,257	26,445
Books and Supplies	1,777	6,500	-	-	-
Services & Other Oper Exp	18,788,348	18,845,887	20,302,531	20,883,184	21,482,531
Capital Outlay	-	-	-	-	-
Other Outgo	-	2,500,000	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	18,910,167	21,442,362	20,389,924	20,972,131	21,568,840
ENDING FUND BALANCE	3,879,603	1,407,935	1,407,935	1,029,628	260,550

APPENDICES

LCFF Acronyms

- ADA Average Daily Attendance
- BASC Business and Administration Steering Committee
- BGS Base Grade Span
- BOE Board of Education (LEAs)
- CDE California Department of Education
- COE County Office of Education
- CY Current Year
- DOF Department of Finance
- EC Education Code
- EL English Learners
- ERT Economic Recovery Target
- FRPM Free and Reduced Priced Meals
- FY Foster Youth
- GSA Grade Span Adjustment
- LAO Legislative Analyst's Office
- LEA Local Educational Agency (Districts, Charters, & COEs)
- LCAP Local Control Accountability Plan
- LCFF Local Control Funding Formula
- LI Low Income
- MPP Minimum Proportionality Percentage
- NSLP National School Lunch Program
- NSS Necessary Small School
- PY Prior Year
- RL Revenue Limit
- SACS Standardized Account Code Structure
- SBE State Board of Education
- SDC Special Day Class
- SED Socioeconomically Disadvantaged
- TIIBG Targeted Instructional Improvement Block Grant

Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles an obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, Assessed Value) The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

Deficit Factor When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Equalization Aid The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

ERAF Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

Leveling Up Raising the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

Permissive Override Tax Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL81-874 A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

PL94-142 Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROC/P Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

SB 90 Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 See Proposition 98.

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

California Department of EDUCATION

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A

Acronym	Description
AB	Assembly Bill
ACE	American Council on Education (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators (Outside Source)
ACT	American College Testing (Outside Source)
ADA	Americans with Disabilities Act (Outside Source)
ADA	average daily attendance
ADAD	Assessment Development and Administration Division
AID	Audits and Investigations Division
AIDS	acquired immune deficiency syndrome
AIECE	American Indian Early Childhood Education
AMAOs	Annual Measurable Achievement Objectives
AMARD	Analysis, Measurement, and Accountability Reporting Division
AP	Advanced Placement
API	Academic Performance Index
APR	Accountability Progress Reporting
ASAM	Alternative Schools Accountability Model
ASD	After School Division
ASES	After School Education and Safety Program
ASRA	Administrative Support and Regulations Adoption
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress

B

Acronym	Description
BPPVE	Bureau for Private Postsecondary and Vocational Education (Outside Source)
BTSA	Beginning Teacher Support and Assessment (Outside Source)
BTTP	Bilingual Teacher Training Program

C

Acronym	Description
C.A.S.H.	Coalition for Adequate School Housing (Outside Source)
CAASFEP	California Association of Administrators of State and Federal Education Programs (Outside Source)
CABE	California Association of Bilingual Education (Outside Source)
CACE	California Association for Compensatory Education (Outside Source)
CACFP	Child and Adult Care Food Program
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
Cal-SAFE	California School Age Families Education
CALPADS	California Longitudinal Pupil Achievement Data System
CalSTRS	California State Teachers' Retirement System (Outside Source)
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKS	California Work Opportunity and Responsibility to Kids
CaMSP	California Mathematics and Science Partnership
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors

CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CCTD	Career and College Transition Division
CD	Communications Division
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	Community Day Schools
CDS	county/district/school code
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)

CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools
CLRN	California Learning Resource Network
CMA	California Modified Assessment
CMAS	California Multiple Award Schedule
CMD	Clearinghouse for Multilingual Documents
CMR	contract monitoring review
CNAC	Child Nutrition Advisory Council
CNIPS	Child Nutrition Information Payment System
COABE	Commission on Adult Basic Education (Outside Source)
COCCC	Chancellor's Office of the California Community Colleges
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	California Partnership Academies
CPCM	Categorical Programs Complaints Management
CPDI	California Professional Development Institutes (Governor's Institutes)
CPEC	California Postsecondary Education Commission (Outside Source)
CPPP	College Preparation Partnership Program
CPS	Child Protection Services
CRESST	Center for Research on Evaluation, Standards, and Student Testing
CRL	California Reading List
CRLP	California Reading and Literacy Project
CRP	Content Review Panel
CSAM	California School Accounting Manual
CSB	California School for the Blind
CSBA	California School Boards Association (Outside Source)
CSD	California School for the Deaf
CSD	Charter Schools Division
CSEA	California School Employees Association (Outside Source)
CSEA	California State Employees Association (Outside Source)
CSECC	California State Employees Charitable Campaign (Outside Source)
CSEY	Classified School Employee of the Year
CSFP	Commodity Supplemental Food Program
CSFSA	California Schools Food Service Association
CSIS	California School Information Services
CSLA	California School Library Association
CSMP	California Subject Matter Projects
CSMT	Clearinghouse for Specialized Media and Translations

CSNO	California School Nurses Organization (Outside Source)
CSPD	Comprehensive System of Personnel Development
CSR	Comprehensive School Reform
CSRP	California School Recognition Program
CSS	Comprehensive Student Support
CSSA	California Safe Schools Assessment
CSSAED	Coordinated Student Support and Adult Education Division
CST	California Standards Tests
CSU	California State University (Outside Source)
CTA	California Teachers Association (Outside Source)
CTAP	California Technology Assistance Project
CTC	California Transportation Commission (Outside Source)
CTC	Commission on Teacher Credentialing (Outside Source)
CTE	career technical education
CTEI	Comprehensive Teacher Education Institute
CYA	California Youth Authority (Outside Source)

D

Acronym	Description
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSIB	District, School, and Innovation Support Branch
DSS	Department of Social Services (Outside Source)

E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EDMD	Educational Data Management Division
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner

ELA	English-language arts
ELAP	English Language Acquisition Program
ELD	English-language development
ELSD	English Learner Support Division
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

G

Acronym	Description
GAD	Government Affairs Division
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus
HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)
HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

I

Acronym	Description
IAD	Improvement and Accountability Division
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
IFSP	individualized family service plan
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	Instruction and Learning Support Branch
IS	independent study

J

Acronym	Description

K

Acronym	Description

L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers

M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators

NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education
NCLB	No Child Left Behind Act of 2001
NCSL	National Conference of State Legislatures
NCTE	National Council of Teachers of English
NCTM	National Council of Teachers of Mathematics
NEA	National Education Association (Outside Source)
NET	Nutrition Education and Training
NGSS	Next Generation Science Standards (Outside Source)
NGSS	Next Generation Science Standards (Outside Source)
NPR	national percentile rank
NSBA	National School Boards Association (Outside Source)
NSD	Nutrition Services Division

O

Acronym	Description
OCR	Office for Civil Rights (Outside Source)
OEO	Office of Equal Opportunity
OSE	Office of the Secretary of Education (Outside Source)
OSHA	Occupational Safety and Health Administration (Outside Source)

P

Acronym	Description
PAR	Peer Assistance and Review program for teachers
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Program Cost Account
PD	P-16 Division
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	Physical Fitness Testing
PI	Program Improvement
PL	Public Law

PLSD	Professional Learning Support Division
PMP	Pregnant Minors Program
PPIB	P-16 Policy and Information Branch
PPR	Pupil Promotion and Retention
PQR	program quality review
PSAA	Public Schools Accountability Act
PSAT	Preliminary Scholastic Achievement Test (Outside Source)
PSD	Personnel Services Division
PTA	Parent Teacher Association (State) (Outside Source)
PTA	Parent Teacher Association (National) (Outside Source)

Q

Acronym	Description
QAP	quality assurance process
QEIA	Quality Education Investment Act of 2006

R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	reclassified to fluent English proficient
RFP	Request for Proposals
RLA	Reading/Language Arts
ROCP	Regional Occupational Centers and Programs

S

Acronym	Description
S4	Statewide System of School Support
SACS	standardized account code structure
SAFTIB	Services for Administration, Finance, Technology, and Infrastructure Branch
SAP	Student Assistance Program
SAPID	School Age Parenting and Infant Development
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT	Scholastic Achievement Test
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program

SBE	State Board of Education
SBP	School Breakfast Program
SCANS	Secretary's Commission on Achieving Necessary Skills
SCASS	Southern California Association of Science Supervisors
SCASS	State Collaborative on Assessment and Student Standards-Health Education Assessment Project(Outside Source)
SCCAC	Southern California Comprehensive Assistance Center
SCE	State Compensatory Education
SCFIRD	Standards, Curriculum Frameworks, and Instructional Resources Division
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	Schools of California Online Resources for Education
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	specially designed academic instruction in English
SDC	special day class
SDFSC	Safe and Drug Free Schools and Communities
SEA	state educational agency
SED	severely emotionally disturbed
SED	Special Education Division
SED	socioeconomically disadvantaged
SED	Socioeconomically Disadvantaged
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	Statewide Educator Identifiers
SELPA	special education local plan area
SES	Supplemental Educational Services (Outside Source)
SETA	Sacramento Employment and Training Agency (Outside Source)
SETS	Statewide Education Technology Services
SFSD	School Fiscal Services Division
SFSP	Summer Food Service Program
SFTSD	School Facilities and Transportation Services Division
SHAPE	Shaping Health As Partners in Education
SHC	School Health Connections
SIG	School Improvement Grant
SIO	Superintendent's Initiatives Office
SkillsUSA	SkillsUSA
SNA	School Nutrition Association (Outside Source)
SNE	Society for Nutrition Education (Outside Source)

SNOR	Student National Origin Report
SNP	School Nutrition Program
SPAC	State Parent Advisory Council
SPB	State Personnel Board (Outside Source)
SSID	Statewide Student Indentifer
SSPI	State Superintendent of Public Instruction
SSSSB	Student Support and Special Services Branch
STAR	Standardized Testing and Reporting Program
STDs	Sexually Transmitted Diseases (Outside Source)
STEM	Science, Technology, Engineering, and Mathematics
STS	Standards-based tests in Spanish
SWP	Schoolwide programs

T

Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	Tobacco Education and Research Oversight Committee (Outside Source)
TICAL	Technology Information Center for Administrative Leadership
TSD	Technology Services Division
TUPE	Tobacco-Use Prevention Education
TWBI	Two-Way Bilingual Immersion

U

Acronym	Description
UC	University of California (Outside Source)
UCOP	University of California Office of the President (Outside Source)
UCP	Uniform Complaint Procedures
USDA	U.S. Department of Agriculture (Outside Source)

V

Acronym	Description
VAPA	Visual and Performing Arts
VE	Visiting Educator

W

Acronym	Description
WASC	Western Association of Schools and Colleges (Outside Source)
WEE	Work Experience Education
WestEd	WestEd (Outside Source)
WIC	Women, Infants, and Children (Outside Source)

X, Y, Z

Acronym	Description
YOA	Year of Appropriation (Outside Source)
YOB	Year of Budget (Outside Source)
YOC	Year of Completion (Outside Source)
YRBS	Youth Risk Behavior Survey (Outside Source)
YRBSS	Youth Risk Behavior Surveillance System (Outside Source)
YRE	year-round education

STATE REPORTS

G = General Ledger Data; S = Supplemental Data

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

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

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

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: 2930 Gay Ave. San Jose, CA 95127
Date: June 13, 2024

Public Hearing:

Place: 2930 Gay Ave. San Jose, CA 95127
Date: June 13, 2024
Time:

Adoption Date: June 27, 2024
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Teresa DeCelles
Title: Director, Fiscal Services

Telephone: (408) 928-6839
E-mail: teresa.decelles@arusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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)?		
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/27/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____ Date of Meeting: 06/27/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Teresa DeCelles
Title:	Director, Fiscal Services
Telephone:	(408) 928-6839
E-mail:	teresa.decelles@arusd.org

FORM A

Average Daily Attendance

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,045.46	7,037.83	7,605.90	6,646.94	6,848.21	7,140.65
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,045.46	7,037.83	7,605.90	6,646.94	6,848.21	7,140.65
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	48.85	48.85	53.20	48.85	48.85	53.20
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	48.85	48.85	53.20	48.85	48.85	53.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,094.31	7,086.68	7,659.10	6,695.79	6,897.06	7,193.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

FORM 01

General Fund Unrestricted & Restricted

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	113,395,100.00	71,064.00	113,466,164.00	108,593,371.00	0.00	108,593,371.00	-4.3%
2) Federal Revenue		8100-8299	0.00	23,696,111.24	23,696,111.24	0.00	5,461,380.00	5,461,380.00	-77.0%
3) Other State Revenue		8300-8599	1,888,437.00	26,838,559.39	28,726,996.39	1,919,751.00	23,062,770.26	24,982,521.26	-13.0%
4) Other Local Revenue		8600-8799	8,998,283.00	5,042,679.44	14,040,962.44	8,091,013.00	957,939.00	9,048,952.00	-35.6%
5) TOTAL, REVENUES			124,281,820.00	55,648,414.07	179,930,234.07	118,604,135.00	29,482,089.26	148,086,224.26	-17.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,728,206.46	27,894,955.56	66,623,162.02	48,889,385.17	14,945,650.68	63,835,035.85	-4.2%
2) Classified Salaries		2000-2999	13,482,955.74	13,028,525.02	26,511,480.76	15,390,823.67	8,781,502.94	24,172,326.61	-8.8%
3) Employee Benefits		3000-3999	21,628,249.96	23,415,287.89	45,043,537.85	27,577,103.46	16,503,511.79	44,080,615.25	-2.1%
4) Books and Supplies		4000-4999	2,626,507.72	24,633,178.54	27,259,686.26	2,433,054.50	2,914,794.73	5,347,849.23	-80.4%
5) Services and Other Operating Expenditures		5000-5999	12,228,889.08	24,572,302.02	36,801,191.10	11,730,268.55	16,870,256.64	28,600,525.19	-22.3%
6) Capital Outlay		6000-6999	184,943.91	3,231,317.59	3,416,261.50	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	696,022.00	759,546.00	1,455,568.00	30,000.00	1,940,239.00	1,970,239.00	35.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,397,826.52)	5,979,847.75	(417,978.77)	(4,892,982.86)	4,537,161.09	(355,821.77)	-14.9%
9) TOTAL, EXPENDITURES			83,177,948.35	123,514,960.37	206,692,908.72	101,157,652.49	66,493,116.87	167,650,769.36	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,103,871.65	(67,866,546.30)	(26,762,674.65)	17,446,482.51	(37,011,027.61)	(19,564,545.10)	-26.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,989,631.69)	34,989,631.69	0.00	(37,011,027.61)	37,011,027.61	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,489,631.69)	34,989,631.69	2,500,000.00	(37,011,027.61)	37,011,027.61	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,614,239.96	(32,876,914.61)	(24,262,674.65)	(19,564,545.10)	0.00	(19,564,545.10)	-19.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%
2) Ending Balance, June 30 (E + F1e)			47,681,687.10	(.39)	47,681,686.71	28,117,142.00	(.39)	28,117,141.61	-41.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	938,329.41	0.00	938,329.41	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	22,000,000.00	0.00	22,000,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,200,787.00	0.00	6,200,787.00	5,029,523.00	0.00	5,029,523.00	-18.9%
Unassigned/Unappropriated Amount		9790	18,522,570.69	(.39)	18,522,570.30	23,067,619.00	(.39)	23,067,618.61	24.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	67,730,440.53	(794,162.72)	66,936,277.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
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	189,000.00	2,278,143.31	2,467,143.31				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,800,000.00	0.00	1,800,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	938,329.41	0.00	938,329.41				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,677,769.94	1,483,980.59	72,161,750.53				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	72,291,400.00	0.00	72,291,400.00				
2) TOTAL, DEFERRED OUTFLOWS			72,291,400.00	0.00	72,291,400.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,481,867.53	344,185.95	2,826,053.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,481,867.53	344,185.95	2,826,053.48				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	72,291,400.00	0.00	72,291,400.00				
2) TOTAL, DEFERRED INFLOWS			72,291,400.00	0.00	72,291,400.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			68,195,902.41	1,139,794.64	69,335,697.05				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	62,315,458.00	0.00	62,315,458.00	59,226,812.00	0.00	59,226,812.00	-5.0%
Education Protection Account State Aid - Current Year		8012	25,372,814.00	0.00	25,372,814.00	24,079,019.00	0.00	24,079,019.00	-5.1%
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	101,000.00	0.00	101,000.00	101,000.00	0.00	101,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,965,000.00	0.00	33,965,000.00	33,965,000.00	0.00	33,965,000.00	0.0%
Unsecured Roll Taxes		8042	1,871,000.00	0.00	1,871,000.00	1,871,000.00	0.00	1,871,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,606,000.00	0.00	5,606,000.00	5,606,000.00	0.00	5,606,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,034,000.00)	0.00	(7,034,000.00)	(7,034,000.00)	0.00	(7,034,000.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			122,197,272.00	0.00	122,197,272.00	117,814,831.00	0.00	117,814,831.00	-3.6%
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	(8,802,172.00)	0.00	(8,802,172.00)	(9,221,460.00)	0.00	(9,221,460.00)	4.8%
Property Taxes Transfers		8097	0.00	71,064.00	71,064.00	0.00	0.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			113,395,100.00	71,064.00	113,466,164.00	108,593,371.00	0.00	108,593,371.00	-4.3%
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	1,691,653.00	1,691,653.00	0.00	1,717,454.00	1,717,454.00	1.5%
Special Education Discretionary Grants		8182	0.00	177,597.00	177,597.00	0.00	197,235.00	197,235.00	11.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,804,346.58	3,804,346.58		2,581,614.00	2,581,614.00	-32.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		612,417.78	612,417.78		367,689.00	367,689.00	-40.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		733,429.61	733,429.61		396,921.00	396,921.00	-45.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,699,958.87	1,699,958.87		200,467.00	200,467.00	-88.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,976,708.40	14,976,708.40	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	23,696,111.24	23,696,111.24	0.00	5,461,380.00	5,461,380.00	-77.0%
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	261,650.00	0.00	261,650.00	263,530.00	0.00	263,530.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	1,290,925.00	510,135.00	1,801,060.00	1,317,269.00	538,711.00	1,855,980.00	3.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,763,286.43	3,763,286.43		3,511,986.73	3,511,986.73	-6.7%
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		0.00	0.00		0.00	0.00	0.0%
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	335,862.00	22,565,137.96	22,900,999.96	338,952.00	19,012,072.53	19,351,024.53	-15.5%
TOTAL, OTHER STATE REVENUE			1,888,437.00	26,838,559.39	28,726,996.39	1,919,751.00	23,062,770.26	24,982,521.26	-13.0%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,656,332.00	0.00	4,656,332.00	4,758,826.00	0.00	4,758,826.00	2.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,709,367.00	0.00	2,709,367.00	2,729,681.00	0.00	2,729,681.00	0.7%
Interest		8660	1,415,078.00	18,002.00	1,433,080.00	400,000.00	16,926.00	416,926.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	217,506.00	5,007,086.11	5,224,592.11	202,506.00	941,013.00	1,143,519.00	-78.1%
Tuition		8710	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)	
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		17,591.33	17,591.33		0.00	0.00	-100.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,998,283.00	5,042,679.44	14,040,962.44	8,091,013.00	957,939.00	9,048,952.00	-35.6%
TOTAL, REVENUES			124,281,820.00	55,648,414.07	179,930,234.07	118,604,135.00	29,482,089.26	148,086,224.26	-17.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,197,269.89	18,122,281.40	51,319,551.29	39,740,563.00	9,214,192.85	48,954,755.85	-4.6%
Certificated Pupil Support Salaries		1200	2,083,743.20	4,448,798.81	6,532,542.01	1,904,900.00	4,624,123.00	6,529,023.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,327,709.37	4,758,434.38	8,086,143.75	7,119,859.17	672,037.83	7,791,897.00	-3.6%
Other Certificated Salaries		1900	119,484.00	565,440.97	684,924.97	124,063.00	435,297.00	559,360.00	-18.3%
TOTAL, CERTIFICATED SALARIES			38,728,206.46	27,894,955.56	66,623,162.02	48,889,385.17	14,945,650.68	63,835,035.85	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	373,206.55	3,313,358.74	3,686,565.29	456,751.22	3,085,845.86	3,542,597.08	-3.9%
Classified Support Salaries		2200	5,367,383.26	6,637,431.08	12,004,814.34	6,179,315.95	3,954,786.16	10,134,102.11	-15.6%
Classified Supervisors' and Administrators' Salaries		2300	2,946,121.16	1,041,175.67	3,987,296.83	2,675,392.94	989,547.18	3,664,940.12	-8.1%
Clerical, Technical and Office Salaries		2400	3,333,485.73	2,018,483.85	5,351,969.58	4,763,408.66	571,648.74	5,335,057.40	-0.3%
Other Classified Salaries		2900	1,462,759.04	18,075.68	1,480,834.72	1,315,954.90	179,675.00	1,495,629.90	1.0%
TOTAL, CLASSIFIED SALARIES			13,482,955.74	13,028,525.02	26,511,480.76	15,390,823.67	8,781,502.94	24,172,326.61	-8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,038,385.01	10,392,016.30	17,430,401.31	9,082,443.69	8,343,139.88	17,425,583.57	0.0%
PERS		3201-3202	3,693,538.28	3,633,585.69	7,327,123.97	4,545,831.42	2,517,456.28	7,063,287.70	-3.6%
OASDI/Medicare/Alternative		3301-3302	1,675,802.90	1,489,893.95	3,165,696.85	1,975,781.41	933,965.29	2,909,746.70	-8.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	7,585,884.95	6,635,908.71	14,221,793.66	9,956,078.30	3,963,856.99	13,919,935.29	-2.1%
Unemployment Insurance		3501-3502	26,046.45	20,583.64	46,630.09	32,133.39	11,866.58	43,999.97	-5.6%
Workers' Compensation		3601-3602	1,606,856.93	1,243,299.60	2,850,156.53	1,984,835.25	733,226.77	2,718,062.02	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,735.44	0.00	1,735.44	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,628,249.96	23,415,287.89	45,043,537.85	27,577,103.46	16,503,511.79	44,080,615.25	-2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,783,068.75	1,783,068.75	0.00	97,379.00	97,379.00	-94.5%
Books and Other Reference Materials		4200	0.00	14,601.90	14,601.90	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	2,339,885.38	22,422,413.79	24,762,299.17	2,279,647.00	2,761,415.73	5,041,062.73	-79.6%
Noncapitalized Equipment		4400	286,622.34	373,277.87	659,900.21	153,407.50	26,000.00	179,407.50	-72.8%
Food		4700	0.00	39,816.23	39,816.23	0.00	30,000.00	30,000.00	-24.7%
TOTAL, BOOKS AND SUPPLIES			2,626,507.72	24,633,178.54	27,259,686.26	2,433,054.50	2,914,794.73	5,347,849.23	-80.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	557,440.00	557,440.00	0.00	3,915,505.00	3,915,505.00	602.4%
Travel and Conferences		5200	217,106.89	217,279.05	434,385.94	209,634.00	169,496.00	379,130.00	-12.7%
Dues and Memberships		5300	77,688.44	20,715.01	98,403.45	52,446.73	8,500.00	60,946.73	-38.1%
Insurance		5400 - 5450	1,042,508.00	0.00	1,042,508.00	1,000,000.00	0.00	1,000,000.00	-4.1%
Operations and Housekeeping Services		5500	4,197,686.82	0.00	4,197,686.82	4,544,600.00	0.00	4,544,600.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	429,037.87	373,063.38	802,101.25	303,655.66	318,663.18	622,318.84	-22.4%
Transfers of Direct Costs		5710	(94,222.01)	94,222.01	0.00	(28,770.00)	28,770.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,883.78)	0.00	(10,883.78)	(3,300.00)	0.00	(3,300.00)	-69.7%
Professional/Consulting Services and Operating Expenditures		5800	6,088,677.36	23,309,582.57	29,398,259.93	5,393,302.16	12,429,322.46	17,822,624.62	-39.4%
Communications		5900	281,289.49	0.00	281,289.49	258,700.00	0.00	258,700.00	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,228,889.08	24,572,302.02	36,801,191.10	11,730,268.55	16,870,256.64	28,600,525.19	-22.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	98,350.00	0.00	98,350.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,593.91	3,231,317.59	3,317,911.50	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			184,943.91	3,231,317.59	3,416,261.50	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	20,000.00	20,000.00	30,000.00	20,000.00	50,000.00	150.0%
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	30,000.00	739,546.00	769,546.00	0.00	1,920,239.00	1,920,239.00	149.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	666,022.00	0.00	666,022.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			696,022.00	759,546.00	1,455,568.00	30,000.00	1,940,239.00	1,970,239.00	35.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,979,847.75)	5,979,847.75	0.00	(4,537,161.09)	4,537,161.09	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)	
Transfers of Indirect Costs - Interfund		7350	(417,978.77)	0.00	(417,978.77)	(355,821.77)	0.00	(355,821.77)	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,397,826.52)	5,979,847.75	(417,978.77)	(4,892,982.86)	4,537,161.09	(355,821.77)	-14.9%
TOTAL, EXPENDITURES			83,177,948.35	123,514,960.37	206,692,908.72	101,157,652.49	66,493,116.87	167,650,769.36	-18.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,989,631.69)	34,989,631.69	0.00	(37,011,027.61)	37,011,027.61	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,989,631.69)	34,989,631.69	0.00	(37,011,027.61)	37,011,027.61	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(32,489,631.69)	34,989,631.69	2,500,000.00	(37,011,027.61)	37,011,027.61	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	113,395,100.00	71,064.00	113,466,164.00	108,593,371.00	0.00	108,593,371.00	-4.3%
2) Federal Revenue		8100-8299	0.00	23,696,111.24	23,696,111.24	0.00	5,461,380.00	5,461,380.00	-77.0%
3) Other State Revenue		8300-8599	1,888,437.00	26,838,559.39	28,726,996.39	1,919,751.00	23,062,770.26	24,982,521.26	-13.0%
4) Other Local Revenue		8600-8799	8,998,283.00	5,042,679.44	14,040,962.44	8,091,013.00	957,939.00	9,048,952.00	-35.6%
5) TOTAL, REVENUES			124,281,820.00	55,648,414.07	179,930,234.07	118,604,135.00	29,482,089.26	148,086,224.26	-17.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,579,073.34	82,722,152.39	133,301,225.73	59,822,932.14	41,055,880.73	100,878,812.87	-24.3%
2) Instruction - Related Services	2000-2999		4,849,490.73	10,766,863.02	15,616,353.75	12,194,427.98	3,286,687.97	15,481,115.95	-0.9%
3) Pupil Services	3000-3999		10,030,538.76	15,067,048.71	25,097,587.47	11,534,107.43	7,751,878.93	19,285,986.36	-23.2%
4) Ancillary Services	4000-4999		730,608.65	47,831.28	778,439.93	403,013.82	605,464.19	1,008,478.01	29.6%
5) Community Services	5000-5999		15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,146,528.23	6,439,281.09	12,585,809.32	7,453,852.97	4,537,161.09	11,991,014.06	-4.7%
8) Plant Services	8000-8999		10,130,686.64	7,712,237.88	17,842,924.52	9,719,318.15	7,315,804.96	17,035,123.11	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	696,022.00	759,546.00	1,455,568.00	30,000.00	1,940,239.00	1,970,239.00	35.4%
10) TOTAL, EXPENDITURES			83,177,948.35	123,514,960.37	206,692,908.72	101,157,652.49	66,493,116.87	167,650,769.36	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,103,871.65	(67,866,546.30)	(26,762,674.65)	17,446,482.51	(37,011,027.61)	(19,564,545.10)	-26.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,989,631.69)	34,989,631.69	0.00	(37,011,027.61)	37,011,027.61	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,489,631.69)	34,989,631.69	2,500,000.00	(37,011,027.61)	37,011,027.61	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,614,239.96	(32,876,914.61)	(24,262,674.65)	(19,564,545.10)	0.00	(19,564,545.10)	-19.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) 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)			39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,067,447.14	32,876,914.22	71,944,361.36	47,681,687.10	(.39)	47,681,686.71	-33.7%
2) Ending Balance, June 30 (E + F1e)			47,681,687.10	(.39)	47,681,686.71	28,117,142.00	(.39)	28,117,141.61	-41.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	938,329.41	0.00	938,329.41	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	22,000,000.00	0.00	22,000,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,200,787.00	0.00	6,200,787.00	5,029,523.00	0.00	5,029,523.00	-18.9%
Unassigned/Unappropriated Amount		9790	18,522,570.69	(.39)	18,522,570.30	23,067,619.00	(.39)	23,067,618.61	24.5%

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

FORM MYP

Multiyear Projections

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	108,593,371.00	-2.51%	105,868,802.00	1.78%	107,755,508.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,919,751.00	-2.58%	1,870,138.00	-2.34%	1,826,340.00
4. Other Local Revenues	8600-8799	8,091,013.00	-0.97%	8,012,821.00	2.33%	8,199,704.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(37,011,027.61)	-0.38%	(36,870,165.00)	1.24%	(37,328,440.00)
6. Total (Sum lines A1 thru A5c)		81,593,107.39	-3.32%	78,881,596.00	1.99%	80,453,112.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,889,385.17		46,810,361.27
b. Step & Column Adjustment				733,340.80		702,155.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,812,364.70)		(1,639,225.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,889,385.17	-4.25%	46,810,361.27	-2.00%	45,873,291.69
2. Classified Salaries						
a. Base Salaries				15,390,823.67		11,587,986.74
b. Step & Column Adjustment				307,816.47		231,759.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,110,653.40)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,390,823.67	-24.71%	11,587,986.74	2.00%	11,819,746.47
3. Employee Benefits	3000-3999	27,577,103.46	-13.05%	23,977,862.00	-1.07%	23,720,528.00
4. Books and Supplies	4000-4999	2,433,054.50	-20.55%	1,933,055.00	0.00%	1,933,055.00
5. Services and Other Operating Expenditures	5000-5999	11,730,268.55	-16.11%	9,840,661.00	0.00%	9,840,661.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,000.00	0.00%	30,000.00	0.00%	30,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,892,982.86)	-9.57%	(4,424,769.00)	0.86%	(4,462,874.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		101,157,652.49	-11.27%	89,755,157.01	-1.11%	88,754,408.16

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(19,564,545.10)		(10,873,561.01)		(8,301,296.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,681,687.10		28,117,142.00		17,243,580.99
2. Ending Fund Balance (Sum lines C and D1)		28,117,142.00		17,243,580.99		8,942,284.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,029,523.00		4,658,406.00		4,624,947.00
2. Unassigned/Unappropriated	9790	23,067,619.00		12,565,174.99		4,297,337.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,117,142.00		17,243,580.99		8,942,284.83
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,029,523.00		4,658,406.00		4,624,947.00
c. Unassigned/Unappropriated	9790	23,067,619.00		12,565,174.99		4,297,337.83
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		28,097,142.00		17,223,580.99		8,922,284.83

F. ASSUMPTIONS

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

2025-26: B1d: This decrease is due to a reduction in certificated staff due to projected school consolidations. 2025-26: B2d: This decrease is due to a reduction in classified staff due to projected school consolidations. 2026-27: B1d: This decrease is due to a reduction of 19 teacher FTE. 2025-26 and 2026-27 B1d, B2d, B10: Step and column adjustments are the usual 1.5% increase for certificated staff and 2% increase for classified staff.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,461,380.00	-1.89%	5,358,078.00	-1.87%	5,257,785.00
3. Other State Revenues	8300-8599	23,062,770.26	-2.07%	22,584,435.00	-2.06%	22,120,032.00
4. Other Local Revenues	8600-8799	957,939.00	-25.64%	712,353.00	-1.14%	704,237.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	37,011,027.61	-0.38%	36,870,165.00	1.24%	37,328,440.00
6. Total (Sum lines A1 thru A5c)		66,493,116.87	-1.46%	65,525,031.00	-0.17%	65,410,494.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,945,650.68		15,169,835.47
b. Step & Column Adjustment				224,184.79		227,547.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,945,650.68	1.50%	15,169,835.47	1.50%	15,397,383.01
2. Classified Salaries						
a. Base Salaries				8,781,502.94		8,609,053.53
b. Step & Column Adjustment				173,930.07		171,180.46
c. Cost-of-Living Adjustment						
d. Other Adjustments				(346,379.48)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,781,502.94	-1.96%	8,609,053.53	1.99%	8,780,233.99
3. Employee Benefits	3000-3999	16,503,511.79	-0.44%	16,431,664.00	1.17%	16,623,594.00
4. Books and Supplies	4000-4999	2,914,794.73	55.47%	4,531,562.00	-4.47%	4,328,911.00
5. Services and Other Operating Expenditures	5000-5999	16,870,256.64	-12.43%	14,773,730.00	-3.66%	14,233,081.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,940,239.00	0.00%	1,940,239.00	0.00%	1,940,239.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,537,161.09	-10.32%	4,068,947.00	0.94%	4,107,052.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		66,493,116.87	-1.46%	65,525,031.00	-0.17%	65,410,494.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(.39)		(.39)		(.39)
2. Ending Fund Balance (Sum lines C and D1)		(.39)		(.39)		(.39)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.39)		(.39)		(.39)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(.39)		(.39)		(.39)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2025-26: B2d: This decrease is due to a reduction in classified staff due to projected school consolidations. 2025-26 and 2026-27 B1d, B2d, B10: Step and column adjustments are the usual 1.5% increase for certificated staff and 2% increase for classified staff.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	108,593,371.00	-2.51%	105,868,802.00	1.78%	107,755,508.00
2. Federal Revenues	8100-8299	5,461,380.00	-1.89%	5,358,078.00	-1.87%	5,257,785.00
3. Other State Revenues	8300-8599	24,982,521.26	-2.11%	24,454,573.00	-2.08%	23,946,372.00
4. Other Local Revenues	8600-8799	9,048,952.00	-3.58%	8,725,174.00	2.05%	8,903,941.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		148,086,224.26	-2.48%	144,406,627.00	1.01%	145,863,606.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,835,035.85		61,980,196.74
b. Step & Column Adjustment				957,525.59		929,702.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,812,364.70)		(1,639,225.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,835,035.85	-2.91%	61,980,196.74	-1.14%	61,270,674.70
2. Classified Salaries						
a. Base Salaries				24,172,326.61		20,197,040.27
b. Step & Column Adjustment				481,746.54		402,940.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,457,032.88)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,172,326.61	-16.45%	20,197,040.27	2.00%	20,599,980.46
3. Employee Benefits	3000-3999	44,080,615.25	-8.33%	40,409,526.00	-0.16%	40,344,122.00
4. Books and Supplies	4000-4999	5,347,849.23	20.88%	6,464,617.00	-3.13%	6,261,966.00
5. Services and Other Operating Expenditures	5000-5999	28,600,525.19	-13.94%	24,614,391.00	-2.20%	24,073,742.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,970,239.00	0.00%	1,970,239.00	0.00%	1,970,239.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(355,821.77)	0.00%	(355,822.00)	0.00%	(355,822.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		167,650,769.36	-7.38%	155,280,188.01	-0.72%	154,164,902.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(19,564,545.10)		(10,873,561.01)		(8,301,296.16)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,681,686.71		28,117,141.61		17,243,580.60
2. Ending Fund Balance (Sum lines C and D1)		28,117,141.61		17,243,580.60		8,942,284.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,029,523.00		4,658,406.00		4,624,947.00
2. Unassigned/Unappropriated	9790	23,067,618.61		12,565,174.60		4,297,337.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,117,141.61		17,243,580.60		8,942,284.44
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,029,523.00		4,658,406.00		4,624,947.00
c. Unassigned/Unappropriated	9790	23,067,619.00		12,565,174.99		4,297,337.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.39)		(.39)		(.39)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,097,141.61		17,223,580.60		8,922,284.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.76%		11.09%		5.79%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
SouthEast SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,646.94		6,750.65		6,678.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		167,650,769.36		155,280,188.01		154,164,902.16
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		167,650,769.36		155,280,188.01		154,164,902.16
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,029,523.08		4,658,405.64		4,624,947.06
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,029,523.08		4,658,405.64		4,624,947.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORMS

08, 12, 13, 14, 21, 25, 51, & 67

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	193,436.63	0.00	-100.0%
5) TOTAL, REVENUES			193,436.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	373,881.69	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	75,112.60	0.00	-300.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			448,994.29	0.00	-500.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,557.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,557.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	255,557.66	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,557.66	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,557.66	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	292,856.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			292,856.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			292,856.70		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	193,436.63	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			193,436.63	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	367,903.86	0.00	-100.0%
Noncapitalized Equipment		4400	5,977.83	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			373,881.69	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,498.11	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	5,583.78	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	67,030.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,112.60	0.00	-300.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			448,994.29	0.00	-500.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,436.63	0.00	-100.0%
5) TOTAL, REVENUES			193,436.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		448,994.29	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			448,994.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,557.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,557.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	255,557.66	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,557.66	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,557.66	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					

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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,637,057.72	4,246,081.00	-24.7%
4) Other Local Revenue		8600-8799	24,758.33	0.00	-100.0%
5) TOTAL, REVENUES			5,661,816.05	4,246,081.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	108,742.44	82,961.00	-23.7%
2) Classified Salaries		2000-2999	20,928.73	19,726.10	-5.7%
3) Employee Benefits		3000-3999	33,070.52	27,301.23	-17.4%
4) Books and Supplies		4000-4999	1,352,568.68	114,926.97	-91.5%
5) Services and Other Operating Expenditures		5000-5999	4,148,902.68	3,973,209.70	-4.2%
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	110,179.00	27,956.00	-74.6%
9) TOTAL, EXPENDITURES			5,774,392.05	4,246,081.00	-26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,576.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,576.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,576.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,576.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,576.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	2,075,501.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,075,501.02		
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	115,058.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	(.61)		
6) TOTAL, LIABILITIES			115,057.39		
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)			1,960,443.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,246,081.00	4,246,081.00	0.0%
All Other State Revenue	All Other	8590	1,390,976.72	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,637,057.72	4,246,081.00	-24.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	24,758.33	0.00	-100.0%
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%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,758.33	0.00	-100.0%
TOTAL, REVENUES			5,661,816.05	4,246,081.00	-25.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	24,141.44	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,601.00	82,961.00	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			108,742.44	82,961.00	-23.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	984.94	0.00	-100.0%

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	19,943.79	19,726.10	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,928.73	19,726.10	-5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,301.10	15,845.55	-21.9%
PERS		3201-3202	5,413.55	5,483.85	1.3%
OASDI/Medicare/Alternative		3301-3302	3,248.72	2,711.98	-16.5%
Health and Welfare Benefits		3401-3402	35.90	35.90	0.0%
Unemployment Insurance		3501-3502	64.97	51.34	-21.0%
Workers' Compensation		3601-3602	4,006.28	3,172.61	-20.8%
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			33,070.52	27,301.23	-17.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,246,842.37	114,926.97	-90.8%
Noncapitalized Equipment		4400	105,726.31	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,352,568.68	114,926.97	-91.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,923,209.70	3,923,209.70	0.0%
Travel and Conferences		5200	16,141.98	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	209,551.00	50,000.00	-76.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,148,902.68	3,973,209.70	-4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
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	110,179.00	27,956.00	-74.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,179.00	27,956.00	-74.6%
TOTAL, EXPENDITURES			5,774,392.05	4,246,081.00	-26.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,637,057.72	4,246,081.00	-24.7%
4) Other Local Revenue		8600-8799	24,758.33	0.00	-100.0%
5) TOTAL, REVENUES			5,661,816.05	4,246,081.00	-25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,532,410.98	4,088,136.67	-26.1%
2) Instruction - Related Services	2000-2999		131,802.07	129,988.33	-1.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		110,179.00	27,956.00	-74.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,774,392.05	4,246,081.00	-26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,576.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,576.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,576.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,576.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,576.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,507,339.20	6,390,844.87	-1.8%
3) Other State Revenue		8300-8599	2,829,825.88	2,480,684.88	-12.3%
4) Other Local Revenue		8600-8799	113,442.50	65,000.00	-42.7%
5) TOTAL, REVENUES			9,450,607.58	8,936,529.75	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,026,494.00	3,365,473.52	11.2%
3) Employee Benefits		3000-3999	2,137,597.41	2,466,087.14	15.4%
4) Books and Supplies		4000-4999	5,344,555.64	4,727,000.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	223,209.38	248,000.00	11.1%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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	307,799.77	327,865.77	6.5%
9) TOTAL, EXPENDITURES			11,039,656.20	11,144,426.43	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,589,048.62)	(2,207,896.68)	38.9%
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)			(1,589,048.62)	(2,207,896.68)	38.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,616,519.02	5,027,470.40	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,616,519.02	5,027,470.40	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,616,519.02	5,027,470.40	-24.0%
2) Ending Balance, June 30 (E + F1e)			5,027,470.40	2,819,573.72	-43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	84,895.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,941,575.40	4,868,359.63	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,048,785.91)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,938,145.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
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	84,895.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,024,040.84		
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)			5,024,040.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,507,339.20	6,390,844.87	-1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,507,339.20	6,390,844.87	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,829,825.88	2,480,684.88	-12.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,829,825.88	2,480,684.88	-12.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,000.00	60,000.00	-42.9%
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	3,442.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			113,442.50	65,000.00	-42.7%
TOTAL, REVENUES			9,450,607.58	8,936,529.75	-5.4%
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	2,062,811.96	2,198,266.52	6.6%
Classified Supervisors' and Administrators' Salaries		2300	722,418.15	926,619.00	28.3%
Clerical, Technical and Office Salaries		2400	241,263.89	240,588.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,026,494.00	3,365,473.52	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	732,574.90	913,917.64	24.8%
OASDI/Medicare/Alternative		3301-3302	265,859.41	264,511.60	-0.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,032,623.04	1,181,995.48	14.5%
Unemployment Insurance		3501-3502	1,696.53	1,682.76	-0.8%
Workers' Compensation		3601-3602	104,843.53	103,979.66	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,137,597.41	2,466,087.14	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	396,394.79	400,000.00	0.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	4,948,160.85	4,327,000.00	-12.6%
TOTAL, BOOKS AND SUPPLIES			5,344,555.64	4,727,000.00	-11.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	14,000.00	55.6%
Dues and Memberships		5300	2,000.00	2,000.00	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	122,909.38	125,700.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,300.00	2,300.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	87,000.00	104,000.00	19.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,209.38	248,000.00	11.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
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	10,000.00	New
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	307,799.77	327,865.77	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			307,799.77	327,865.77	6.5%
TOTAL, EXPENDITURES			11,039,656.20	11,144,426.43	0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,507,339.20	6,390,844.87	-1.8%
3) Other State Revenue		8300-8599	2,829,825.88	2,480,684.88	-12.3%
4) Other Local Revenue		8600-8799	113,442.50	65,000.00	-42.7%
5) TOTAL, REVENUES			9,450,607.58	8,936,529.75	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,731,856.43	10,816,560.66	0.8%
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		307,799.77	327,865.77	6.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,039,656.20	11,144,426.43	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,589,048.62)	(2,207,896.68)	38.9%
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)			(1,589,048.62)	(2,207,896.68)	38.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,616,519.02	5,027,470.40	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,616,519.02	5,027,470.40	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,616,519.02	5,027,470.40	-24.0%
2) Ending Balance, June 30 (E + F1e)			5,027,470.40	2,819,573.72	-43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	84,895.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,941,575.40	4,868,359.63	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,048,785.91)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,491,801.17	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,972,070.73	4,390,656.13
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	477,703.50	477,703.50
Total, Restricted Balance		4,941,575.40	4,868,359.63

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	275,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	566,932.66	0.00	-100.0%
6) Capital Outlay		6000-6999	103,407.25	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			945,339.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(945,339.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,339.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	945,339.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			945,339.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			945,339.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	889,918.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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			889,918.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			889,918.18		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	28,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	247,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			275,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	566,932.66	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,932.66	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	103,407.25	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			103,407.25	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			945,339.91	0.00	-100.0%
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%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		945,339.91	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			945,339.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(945,339.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,339.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	945,339.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			945,339.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			945,339.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	2,983,941.58	0.00	-100.0%
5) TOTAL, REVENUES			2,983,941.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	433,286.56	476,660.28	10.0%
3) Employee Benefits		3000-3999	210,245.75	234,034.38	11.3%
4) Books and Supplies		4000-4999	67,584.38	30,000.00	-55.6%
5) Services and Other Operating Expenditures		5000-5999	1,676,620.31	1,605,745.28	-4.2%
6) Capital Outlay		6000-6999	28,084,722.01	3,442,000.00	-87.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,472,459.01	5,788,439.94	-81.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,488,517.43)	(5,788,439.94)	-78.9%
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)			(27,488,517.43)	(5,788,439.94)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,158,659.61	19,670,142.18	-58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,158,659.61	19,670,142.18	-58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,158,659.61	19,670,142.18	-58.3%
2) Ending Balance, June 30 (E + F1e)			19,670,142.18	13,881,702.24	-29.4%
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	19,670,142.18	13,881,702.24	-29.4%
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	35,009,288.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			35,009,288.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.65		
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)			35,009,286.45		
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	1,500,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,483,941.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,983,941.58	0.00	-100.0%
TOTAL, REVENUES			2,983,941.58	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	10,000.00	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	350,919.79	380,699.00	8.5%
Clerical, Technical and Office Salaries		2400	82,366.77	85,961.28	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			433,286.56	476,660.28	10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	113,221.38	129,731.57	14.6%
OASDI/Medicare/Alternative		3301-3302	31,739.91	35,280.62	11.2%
Health and Welfare Benefits		3401-3402	51,893.88	54,056.95	4.2%
Unemployment Insurance		3501-3502	210.75	238.34	13.1%
Workers' Compensation		3601-3602	13,179.83	14,726.90	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			210,245.75	234,034.38	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	10,000.00	-66.7%
Noncapitalized Equipment		4400	37,584.38	20,000.00	-46.8%
TOTAL, BOOKS AND SUPPLIES			67,584.38	30,000.00	-55.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	5,000.00	-66.7%
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	5,604.40	1,745.28	-68.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	1,000.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,655,515.91	1,598,000.00	-3.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,676,620.31	1,605,745.28	-4.2%
CAPITAL OUTLAY					
Land		6100	35,421.00	100,000.00	182.3%
Land Improvements		6170	3,022,193.11	1,000,000.00	-66.9%
Buildings and Improvements of Buildings		6200	25,014,107.90	2,332,000.00	-90.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,000.00	10,000.00	-23.1%
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			28,084,722.01	3,442,000.00	-87.7%
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			30,472,459.01	5,788,439.94	-81.0%
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	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,983,941.58	0.00	-100.0%
5) TOTAL, REVENUES			2,983,941.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,472,459.01	5,788,439.94	-81.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,472,459.01	5,788,439.94	-81.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,488,517.43)	(5,788,439.94)	-78.9%
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)			(27,488,517.43)	(5,788,439.94)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,158,659.61	19,670,142.18	-58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,158,659.61	19,670,142.18	-58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,158,659.61	19,670,142.18	-58.3%
2) Ending Balance, June 30 (E + F1e)			19,670,142.18	13,881,702.24	-29.4%
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	19,670,142.18	13,881,702.24	-29.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	19,670,142.18	13,881,702.24
Total, Restricted Balance		19,670,142.18	13,881,702.24

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	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			300,000.00	300,000.00	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 FUND BALANCE (C + D4)			300,000.00	300,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,976.87	576,976.87	108.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,976.87	576,976.87	108.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,976.87	576,976.87	108.3%
2) Ending Balance, June 30 (E + F1e)			576,976.87	876,976.87	52.0%
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	576,976.87	876,976.87	52.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	628,247.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			628,247.13		
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)			628,247.13		
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	2,000.00	8,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	298,000.00	292,000.00	-2.0%
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			300,000.00	300,000.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			300,000.00	300,000.00	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 FUND BALANCE (C + D4)			300,000.00	300,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,976.87	576,976.87	108.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,976.87	576,976.87	108.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,976.87	576,976.87	108.3%
2) Ending Balance, June 30 (E + F1e)			576,976.87	876,976.87	52.0%
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	576,976.87	876,976.87	52.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	576,976.87	876,976.87
Total, Restricted Balance		576,976.87	876,976.87

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,134,594.68	12,134,594.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,134,594.68	12,134,594.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,594.68	12,134,594.68	0.0%
2) Ending Balance, June 30 (E + F1e)			12,134,594.68	12,134,594.68	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	12,134,594.68	12,134,594.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,802,553.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,802,553.48		
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)			6,802,553.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN 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	12,134,594.68	12,134,594.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,134,594.68	12,134,594.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,594.68	12,134,594.68	0.0%
2) Ending Balance, June 30 (E + F1e)			12,134,594.68	12,134,594.68	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	12,134,594.68	12,134,594.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	12,134,594.68	12,134,594.68
Total, Restricted Balance		12,134,594.68	12,134,594.68

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	18,970,694.50	20,389,924.23	7.5%
5) TOTAL, REVENUES			18,970,694.50	20,389,924.23	7.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,023.71	57,539.06	-4.1%
3) Employee Benefits		3000-3999	29,950.50	29,853.89	-0.3%
4) Books and Supplies		4000-4999	6,500.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	18,845,887.44	20,302,531.28	7.7%
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			18,942,361.65	20,389,924.23	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,332.85	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,500,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,471,667.15)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,879,602.53	1,407,935.38	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,879,602.53	1,407,935.38	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,879,602.53	1,407,935.38	-63.7%
2) Ending Net Position, June 30 (E + F1e)			1,407,935.38	1,407,935.38	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,407,935.38	1,407,935.38	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,653,394.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	757,983.00		
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			6,411,377.97		
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	1,800,000.00		
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			1,800,000.00		
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)			4,611,377.97		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	18,970,694.50	20,389,924.23	7.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,970,694.50	20,389,924.23	7.5%
TOTAL, REVENUES			18,970,694.50	20,389,924.23	7.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	34,338.50	34,338.50	0.0%
Clerical, Technical and Office Salaries		2400	25,685.21	23,200.56	-9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,023.71	57,539.06	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,864.83	15,995.86	0.8%
OASDI/Medicare/Alternative		3301-3302	4,498.72	4,401.74	-2.2%
Health and Welfare Benefits		3401-3402	7,744.74	7,649.80	-1.2%
Unemployment Insurance		3501-3502	29.39	28.77	-2.1%
Workers' Compensation		3601-3602	1,812.82	1,777.72	-1.9%
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			29,950.50	29,853.89	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,500.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,550.00	0.00	-100.0%
Dues and Memberships		5300	1,500.00	0.00	-100.0%
Insurance		5400-5450	18,760,917.44	20,301,811.28	8.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	77,170.00	720.00	-99.1%
Communications		5900	250.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,845,887.44	20,302,531.28	7.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,942,361.65	20,389,924.23	7.6%
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	2,500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(2,500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,970,694.50	20,389,924.23	7.5%
5) TOTAL, REVENUES			18,970,694.50	20,389,924.23	7.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,942,361.65	20,389,924.23	7.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,942,361.65	20,389,924.23	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,332.85	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,500,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,471,667.15)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,879,602.53	1,407,935.38	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,879,602.53	1,407,935.38	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,879,602.53	1,407,935.38	-63.7%
2) Ending Net Position, June 30 (E + F1e)			1,407,935.38	1,407,935.38	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,407,935.38	1,407,935.38	0.0%

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

FORM CEA & CEB

Current Expense Formula -

Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	66,623,162.02	301	0.00	303	66,623,162.02	305	184,133.55	4,517,567.28	307	62,105,594.74	309
2000 - Classified Salaries	26,511,480.76	311	3,512.44	313	26,507,968.32	315	2,915,583.85	8,233,815.12	317	18,274,153.20	319
3000 - Employee Benefits	45,043,537.85	321	1,111.62	323	45,042,426.23	325	1,912,724.65	6,418,673.10	327	38,623,753.13	329
4000 - Books, Supplies Equip Replace. (6500)	27,259,686.26	331	573,414.41	333	26,686,271.85	335	3,132,703.16	16,942,087.00	337	9,744,184.85	339
5000 - Services. . . & 7300 - Indirect Costs	36,383,212.33	341	3,533.89	343	36,379,678.44	345	3,987,413.24	16,058,938.21	347	20,320,740.23	349
				TOTAL	201,239,506.86	365			TOTAL	149,068,426.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	51,062,505.51	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,686,565.29	380
3. STRS	3101 & 3102	14,615,097.23	382
4. PERS	3201 & 3202	1,687,931.67	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,251,591.16	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	8,035,933.12	385
7. Unemployment Insurance	3501 & 3502	28,264.72	390
8. Workers' Compensation Insurance	3601 & 3602	1,710,941.63	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		82,078,830.33	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		14,546.20	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		380,055.00	396
14. TOTAL SALARIES AND BENEFITS		81,698,775.33	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		54.81%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	54.81%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.19%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	149,068,426.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	7,736,651.32

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

For column 4b, we reduced resource codes 2600, 3213, 3218, 4127, 5634, 6762, 7422 and 9010 local grants including

SJ Learns, Hugh Stuart, ArtsEd Connect, Wellness Center, Cowell and the Behavioral Health Grants.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	63,835,035.85	301	0.00	303	63,835,035.85	305	5,000.00	844,712.83	307	62,990,323.02	309
2000 - Classified Salaries	24,172,326.61	311	0.00	313	24,172,326.61	315	2,852,080.08	5,497,972.72	317	18,674,353.89	319
3000 - Employee Benefits	44,080,615.25	321	0.00	323	44,080,615.25	325	1,945,713.39	3,569,137.59	327	40,511,477.66	329
4000 - Books, Supplies Equip Replace. (6500)	5,347,849.23	331	30,000.00	333	5,317,849.23	335	514,907.65	723,405.69	337	4,594,443.54	339
5000 - Services. . . & 7300 - Indirect Costs	28,244,703.42	341	0.00	343	28,244,703.42	345	4,077,327.40	15,459,069.47	347	12,785,633.95	349
				TOTAL	165,650,530.36	365			TOTAL	139,556,232.06	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	48,598,705.85	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,542,597.08	380
3. STRS.	3101 & 3102	14,583,467.23	382
4. PERS.	3201 & 3202	1,735,854.33	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,172,646.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,085,219.59	385
7. Unemployment Insurance.	3501 & 3502	26,539.75	390
8. Workers' Compensation Insurance.	3601 & 3602	1,639,968.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	79,384,998.55	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	571,774.00	396
14. TOTAL SALARIES AND BENEFITS	78,813,224.55	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	56.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.53%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	139,556,232.06
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,926,334.99

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

For column 4b, we reduced amounts for the following resources: 2600, 4127, 6546 and 9010, local grants for the Cowell Grant and the Behavioral Health Services Grant.

FORM CASH

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			46,243,201.60	41,748,080.86	29,425,884.58	31,221,523.60	24,280,347.99	20,803,195.21	36,270,947.07	30,030,690.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,927,246.00	2,927,246.00	11,160,200.00	5,269,044.00	5,269,044.00	11,160,200.00	5,269,044.00	5,269,043.00
Property Taxes	8020-8079					1,478,527.00	3,276,976.00	9,919,050.00	3,302,616.00	(3,284.00)
Miscellaneous Funds	8080-8099				(838,314.55)	(838,314.55)	(838,314.55)	(838,314.55)	(838,314.55)	(838,314.55)
Federal Revenue	8100-8299		273,069.00	546,138.00	546,138.00	546,138.00	546,138.00	546,138.00	546,138.00	546,138.00
Other State Revenue	8300-8599		711,099.00	711,099.00	1,634,680.00	1,170,685.00	1,434,215.00	4,723,766.00	1,170,685.00	1,170,685.00
Other Local Revenue	8600-8799		357,367.00	357,367.00	357,367.00	357,367.00	357,367.00	357,367.00	357,367.00	2,736,780.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,268,781.00	4,541,850.00	12,860,070.45	7,983,446.45	10,045,425.45	25,868,206.45	9,807,535.45	8,881,047.45
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		566,929.60	5,513,851.11	5,775,425.52	5,775,425.52	5,775,425.52	5,775,425.52	5,775,425.52	5,775,425.52
Classified Salaries	2000-2999		930,457.33	2,072,785.51	2,116,908.38	2,116,908.38	2,116,908.38	2,116,908.38	2,116,908.38	2,116,908.38
Employee Benefits	3000-3999		482,891.28	2,033,302.59	3,591,498.14	3,591,498.14	3,591,498.14	3,591,498.14	3,591,498.14	3,591,498.14
Books and Supplies	4000-4999		62,766.97	962,982.50	345,767.98	345,767.98	345,767.98	345,767.98	345,767.98	345,767.98
Services	5000-5999		1,501,118.01	2,313,407.99	1,982,879.94	1,982,879.94	1,982,879.94	1,982,879.94	1,982,879.94	1,982,879.94
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	172,495.90	0.00	591,104.30	0.00	0.00	591,104.30	0.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,544,163.19	13,068,825.60	13,812,479.96	14,403,584.26	13,812,479.96	13,812,479.96	14,403,584.26	13,812,479.96
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	1,152,093.72		(1,172,093.72)						
Accounts Receivable	9200-9299	(10,217,143.31)	250,000.00	2,500,000.00	2,400,000.00	2,500,000.00	350,000.00	1,687,185.67	529,957.64	
Due From Other Funds	9310		(1,800,000.00)							
Stores	9320									
Prepaid Expenditures	9330	(1,987,704.11)	1,987,704.11						(500,000.00)	
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	(70,907,937.00)								
SUBTOTAL		(81,960,690.70)	437,704.11	1,327,906.28	2,400,000.00	2,500,000.00	350,000.00	1,687,185.67	29,957.64	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(9,814,268.59)	3,327,769.95	2,250,000.00	1,560,000.00	1,300,000.00	(25,000.00)	(35,000.00)	(50,000.00)	(65,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(2,300,000.00)	2,379,320.62	2,831,228.00						
Deferred Inflows of Resources	9690	(70,907,937.00)								
SUBTOTAL		(83,022,205.59)	5,707,090.57	5,081,228.00	1,560,000.00	1,300,000.00	(25,000.00)	(35,000.00)	(50,000.00)	(65,000.00)
Nonoperating										
Suspense Clearing	9910		49,647.91	(41,898.96)	1,908,048.53	(1,721,037.80)	(85,098.27)	1,689,839.70	(1,724,165.60)	(79,166.67)
TOTAL BALANCE SHEET ITEMS		1,061,514.89	(5,219,738.55)	(3,795,220.68)	2,748,048.53	(521,037.80)	289,901.73	3,412,025.37	(1,644,207.96)	(14,166.67)
E. NET INCREASE/DECREASE (B - C + D)			(4,495,120.74)	(12,322,196.28)	1,795,639.02	(6,941,175.61)	(3,477,152.78)	15,467,751.86	(6,240,256.77)	(4,945,599.18)
F. ENDING CASH (A + E)			41,748,080.86	29,425,884.58	31,221,523.60	24,280,347.99	20,803,195.21	36,270,947.07	30,030,690.30	25,085,091.12
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		25,085,091.12	28,550,485.01	30,546,352.33	24,720,595.88				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,160,199.00	5,269,043.00	5,867,184.00	11,758,338.00	0.00		83,305,831.00	83,305,831.00
Property Taxes	8020-8079	3,931,858.00	9,458,565.00	16,644.00	3,128,048.00			34,509,000.00	34,509,000.00
Miscellaneous Funds	8080-8099	(838,314.55)	(838,314.55)	(838,314.55)	(838,314.50)	(838,314.55)		(9,221,460.00)	(9,221,460.00)
Federal Revenue	8100-8299	546,138.00	273,069.00	273,069.00	273,069.00			5,461,380.00	5,461,380.00
Other State Revenue	8300-8599	2,337,077.00	1,450,181.00	1,170,685.00	7,297,664.26			24,982,521.26	24,982,521.26
Other Local Revenue	8600-8799	357,367.00	357,367.00	2,736,780.00	359,089.00			9,048,952.00	9,048,952.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		17,494,324.45	15,969,910.45	9,226,047.45	21,977,893.76	(838,314.55)	0.00	148,086,224.26	148,086,224.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,775,425.52	5,775,425.52	5,775,425.52	5,775,425.46	0.00		63,835,035.85	63,835,035.85
Classified Salaries	2000-2999	2,116,908.38	2,116,908.38	2,116,908.38	2,116,908.35			24,172,326.61	24,172,326.61
Employee Benefits	3000-3999	3,591,498.14	3,591,498.14	3,591,498.14	9,240,938.12			44,080,615.25	44,080,615.25
Books and Supplies	4000-4999	345,767.98	345,767.98	518,651.96	1,037,303.96			5,347,849.23	5,347,849.23
Services	5000-5999	1,982,879.94	1,982,879.94	2,974,319.90	5,948,639.77			28,600,525.19	28,600,525.19
Capital Outlay	6000-6999	0.00	0.00	0.00				0.00	0.00
Other Outgo	7000-7499	259,712.73	0.00	0.00	0.00			1,614,417.23	1,614,417.23
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,072,192.69	13,812,479.96	14,976,803.90	24,119,215.66	0.00	0.00	167,650,769.36	167,650,769.36
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				1,172,093.72			0.00	
Accounts Receivable	9200-9299				(7,500,000.00)			2,717,143.31	
Due From Other Funds	9310				1,800,000.00			0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							1,487,704.11	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490				1,383,463.00			1,383,463.00	
SUBTOTAL		0.00	0.00	0.00	(3,144,443.28)	0.00	0.00	5,588,310.42	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(48,000.00)	250,000.00		(6,500,000.00)			1,964,769.95	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							5,210,548.62	
Deferred Inflows of Resources	9690				1,383,463.00			1,383,463.00	
SUBTOTAL		(48,000.00)	250,000.00	0.00	(5,116,537.00)	0.00	0.00	8,558,781.57	
Nonoperating									
Suspense Clearing	9910	(4,737.87)	88,436.83	(75,000.00)	(4,867.80)			0.00	
TOTAL BALANCE SHEET ITEMS		43,262.13	(161,563.17)	(75,000.00)	1,967,225.92	0.00	0.00	(2,970,471.15)	
E. NET INCREASE/DECREASE (B - C + D)		3,465,393.89	1,995,867.32	(5,825,756.45)	(174,095.98)	(838,314.55)	0.00	(22,535,016.25)	(19,564,545.10)
F. ENDING CASH (A + E)		28,550,485.01	30,546,352.33	24,720,595.88	24,546,499.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,708,185.35	

FORM DEBT

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	86,760,000.40		86,760,000.40	88,280,000.00	39,245,000.00	135,795,000.40	6,845,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	666,022.00		666,022.00		666,022.00	0.00	
Compensated Absences Payable			0.00	187,067.66	187,067.66	0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	87,426,022.40	0.00	87,426,022.40	88,467,067.66	40,098,089.66	135,795,000.40	6,845,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FORM ICR

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 8,348,982.31
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 129,829,198.32

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 6.43%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 8,127,041.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,261,076.36

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,105,671.80
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,493,789.41
9. Carry-Forward Adjustment (Part IV, Line F)	(1,061,188.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,432,601.39
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	130,757,396.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,616,353.75
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,406,410.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	778,439.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	15,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,099,643.23
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	358,484.25
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	16,386.48
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,089,846.01
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	448,994.29
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,741,003.35
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,783,695.58
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	197,111,653.57
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.34%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.80%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,493,789.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(900,409.26)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.42%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.46%) times Part III, Line B19); zero if positive	(1,061,188.01)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,061,188.01)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.80%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-530594.01) is applied to the current year calculation and the remainder ($-530594.00) is deferred to one or more future years:	6.07%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-353729.34) is applied to the current year calculation and the remainder ($-707458.67) is deferred to one or more future years:	6.16%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,061,188.01)

Approved indirect cost rate: 6.42%

Highest rate used in any program: 6.46%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	20,241,278.21	1,299,489.00	6.42%
01	3010	3,574,842.58	229,504.00	6.42%
01	3182	1,382,255.00	88,740.00	6.42%
01	3213	9,710,967.48	623,444.00	6.42%
01	3310	2,999,980.64	192,598.00	6.42%
01	3311	32,815.00	2,106.00	6.42%
01	3315	83,188.00	5,340.00	6.42%
01	3327	83,045.00	5,331.00	6.42%
01	3345	652.00	41.00	6.29%
01	4035	575,472.78	36,945.00	6.42%
01	4127	215,151.87	13,812.00	6.42%
01	4203	689,184.61	44,245.00	6.42%
01	5634	10,409.13	668.00	6.42%
01	6010	3,741,144.43	22,142.00	0.59%
01	6211	422,853.00	27,147.00	6.42%
01	6266	1,575,987.58	101,178.00	6.42%
01	6331	129,323.51	8,302.00	6.42%
01	6500	21,498,987.95	1,387,810.00	6.46%
01	6546	5,123,228.71	328,911.00	6.42%
01	6547	697,673.20	44,790.00	6.42%
01	6762	4,383,474.00	281,419.00	6.42%
01	6770	1,288,972.00	12,889.00	1.00%
01	7085	1,309,595.43	84,074.00	6.42%
01	7311	52,710.34	3,383.00	6.42%
01	7388	78,114.63	5,014.00	6.42%
01	7422	515,966.20	33,124.00	6.42%
01	7435	8,634,708.55	489,345.00	5.67%
01	7810	394,174.44	25,305.00	6.42%
01	8150	4,282,394.86	274,929.75	6.42%
01	9010	6,300,186.19	307,822.00	4.89%
12	5066	105,785.00	6,791.00	6.42%
12	6053	786,650.00	50,502.00	6.42%
12	6054	105,977.72	6,803.00	6.42%
12	6105	328,152.63	19,477.00	5.94%
12	7810	414,438.00	26,606.00	6.42%
13	5310	5,767,214.17	307,799.77	5.34%

FORM L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,147,963.87	1,147,963.87
2. State Lottery Revenue	8560	1,290,925.00		510,135.00	1,801,060.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,290,925.00	0.00	1,658,098.87	2,949,023.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,000.00		0.00	5,000.00
2. Classified Salaries	2000-2999	690,515.41		0.00	690,515.41
3. Employee Benefits	3000-3999	461,860.29		0.00	461,860.29
4. Books and Supplies	4000-4999	100,059.30		1,483,372.31	1,583,431.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	33,490.00			33,490.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			174,726.56	174,726.56
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,290,925.00	0.00	1,658,098.87	2,949,023.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:

This includes print charges of supplemental instructional material and supplemental software to improve student achievement.

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

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

FORM ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	206,692,908.72
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,231,957.88
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	15,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,416,261.50
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	666,022.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,097,283.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,589,048.62
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				178,952,715.96

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	7,086.68
B. Expenditures per ADA (Line I.E divided by Line II.A)	25,251.98

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	135,794,785.01	18,507.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	135,794,785.01	18,507.28
B. Required effort (Line A.2 times 90%)	122,215,306.51	16,656.55
C. Current year expenditures (Line I.E and Line II.B)	178,952,715.96	25,251.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

FORM SIA - SIB

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(10,883.78)	0.00	(417,978.77)				
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation							1,800,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	5,583.78	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	110,179.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,300.00	0.00	307,799.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	2,500,000.00		
Fund Reconciliation							0.00	1,800,000.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,883.78	(10,883.78)	417,978.77	(417,978.77)	2,500,000.00	2,500,000.00	1,800,000.00	1,800,000.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(3,300.00)	0.00	(355,821.77)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	27,956.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,300.00	0.00	327,865.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,300.00	(3,300.00)	355,821.77	(355,821.77)	0.00	0.00		

FORM 01 CS

Criteria & Standards Review

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):	6,646.94
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	8,387	8,387		
Charter School		385		
Total ADA	**8,387**	**8,772**	**N/A**	**Met**
Second Prior Year (2022-23)				
District Regular	8,225	8,074		
Charter School		385		
Total ADA	**8,225**	**8,459**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	7,606	7,606		
Charter School		0		
Total ADA	**7,606**	**7,606**	**0.0%**	**Met**
Budget Year (2024-25)				
District Regular	7,141			
Charter School	0			
Total ADA	**7,141**			

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): 6,646.9

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	8,090	7,588		
Charter School	430	410		
Total Enrollment	**8,520**	**7,998**	**6.1%**	**Not Met**
Second Prior Year (2022-23)				
District Regular	7,259	7,107		
Charter School	401	422		
Total Enrollment	**7,660**	**7,529**	**1.7%**	**Not Met**
First Prior Year (2023-24)				
District Regular	7,401	7,296		
Charter School				
Total Enrollment	**7,401**	**7,296**	**1.4%**	**Not Met**
Budget Year (2024-25)				
District Regular	7,093			
Charter School				
Total Enrollment	**7,093**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Enrollment was overestimated in Budget due to the impact of COVID-19 on school districts in California. In October of 2020, the District contracted School Works Inc. to do a demographic and enrollment projection study. In addition, because of the continued fluctuation in enrollment and rapidly changing conditions, the district contracted with School Works Inc. to do an updated study. As you can see from our projections our difference went from 6.1% to 1.7% to 1.4%. As things normalize once again, our projections will improve.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Enrollment was overestimated in Budget due to the impact of COVID-19 on school districts in California. In October of 2020, the District contracted School Works Inc. to do a demographic and enrollment projection study. In addition, because of the continued fluctuation in enrollment and rapidly changing conditions, the district contracted with School Works Inc. to do an updated study. As you can see from our projections our difference went from 6.1% to 1.7% to 1.4%. As things normalize once again, our projections will improve.

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	7,261	7,588	
Charter School	385	410	
Total ADA/Enrollment	**7,647**	**7,998**	**95.6%**
Second Prior Year (2022-23)			
District Regular	6,535	7,107	
Charter School	385	422	
Total ADA/Enrollment	**6,920**	**7,529**	**91.9%**
First Prior Year (2023-24)			
District Regular	7,045	7,296	
Charter School			
Total ADA/Enrollment	**7,045**	**7,296**	**96.6%**
		Historical Average Ratio:	94.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.2%**

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	6,647	7,093		
Charter School	0			
Total ADA/Enrollment	**6,647**	**7,093**	**93.7%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	6,318	6,810		
Charter School				
Total ADA/Enrollment	**6,318**	**6,810**	**92.8%**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	6,047	6,508		
Charter School				
Total ADA/Enrollment	**6,047**	**6,508**	**92.9%**	**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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	7,659.10	7,193.85	6,810.00	6,508.00
b.	Prior Year ADA (Funded)		7,659.10	7,193.85	6,810.00
c.	Difference (Step 1a minus Step 1b)		(465.25)	(383.85)	(302.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(6.07%)	(5.34%)	(4.43%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		113,395,100.00	108,593,371.00	105,868,802.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		1,213,327.57	3,181,785.77	3,260,759.10
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)			(5.00%)	(2.41%)	(1.35%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-6.00% to -4.00%**	**-3.41% to -1.41%**	**-2.35% to -0.35%**

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)	34,509,000.00	34,509,000.00	34,509,000.00	34,509,000.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	122,197,272.00	117,814,831.00	115,526,261.00	117,487,391.00
District's Projected Change in LCFF Revenue:		(3.59%)	(1.94%)	1.70%
LCFF Revenue Standard		**-6.00% to -4.00%**	**-3.41% to -1.41%**	**-2.35% to -0.35%**
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Standard is not met because our enrollment is projected to decrease by 308, 283, and 302, respectively, based on the demographic study.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	73,552,704.11	83,258,338.04	88.3%
Second Prior Year (2022-23)	74,812,797.18	85,226,444.98	87.8%
First Prior Year (2023-24)	73,839,412.16	83,177,948.35	88.8%
		Historical Average Ratio:	88.3%

	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):	**85.3% to 91.3%**	**85.3% to 91.3%**	**85.3% to 91.3%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	91,857,312.30	101,157,652.49	90.8%	Met
1st Subsequent Year (2025-26)	82,376,210.01	89,755,157.01	91.8%	Not Met
2nd Subsequent Year (2026-27)	81,413,566.16	88,754,408.16	91.7%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

2025-26 and 2026-27: Revenues are decreasing in these two years due to projected decreased enrollment which means salaries and benefits are a larger percentage of total expenditures.

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):	(5.00%)	(2.41%)	(1.35%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-15.00% to 5.00%**	**-12.41% to 7.59%**	**-11.35% to 8.65%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.00% to 0%	-7.41% to 2.59%	-6.35% to 3.65%

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)	23,696,111.24		
Budget Year (2024-25)	5,461,380.00	(76.95%)	Yes
1st Subsequent Year (2025-26)	5,358,078.00	(1.89%)	No
2nd Subsequent Year (2026-27)	5,257,785.00	(1.87%)	No

Explanation: (required if Yes)
For 2023-24, we recognized CARES Act ESSER III funds and other one-time COVID funds, which sunset at the end of FY 2023-24.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	28,726,996.39		
Budget Year (2024-25)	24,982,521.26	(13.03%)	Yes
1st Subsequent Year (2025-26)	24,454,573.00	(2.11%)	No
2nd Subsequent Year (2026-27)	23,946,372.00	(2.08%)	No

Explanation: (required if Yes)
Revenue budgeted for State Program Carryovers in 2023-24 (In-Person, ELSB, LCRS and LCSSP Grants), are not budgeted for in the next Fiscal Year.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	14,040,962.44		
Budget Year (2024-25)	9,048,952.00	(35.55%)	Yes
1st Subsequent Year (2025-26)	8,725,174.00	(3.58%)	No
2nd Subsequent Year (2026-27)	8,903,941.00	2.05%	No

Explanation: (required if Yes)
For 2023-24, the Restricted Local Programs are mostly one-time grants that are not budgeted in 2024-25.

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

First Prior Year (2023-24)	27,259,686.26		
Budget Year (2024-25)	5,347,849.23	(80.38%)	Yes
1st Subsequent Year (2025-26)	6,464,617.00	20.88%	Yes
2nd Subsequent Year (2026-27)	6,261,966.00	(3.13%)	No

Explanation: (required if Yes)
For 2024-25, the reduction is directly related to the decrease in revenue.

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

First Prior Year (2023-24)	36,801,191.10		
Budget Year (2024-25)	28,600,525.19	(22.28%)	Yes
1st Subsequent Year (2025-26)	24,614,391.00	(13.94%)	Yes
2nd Subsequent Year (2026-27)	24,073,742.00	(2.20%)	No

Explanation: (required if Yes)
For 2024-25 and 2025-26, the reductions are directly related to the decrease in revenues.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	66,464,070.07		
Budget Year (2024-25)	39,492,853.26	(40.58%)	Not Met
1st Subsequent Year (2025-26)	38,537,825.00	(2.42%)	Met
2nd Subsequent Year (2026-27)	38,108,098.00	(1.12%)	Met

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

First Prior Year (2023-24)	64,060,877.36		
Budget Year (2024-25)	33,948,374.42	(47.01%)	Not Met
1st Subsequent Year (2025-26)	31,079,008.00	(8.45%)	Met
2nd Subsequent Year (2026-27)	30,335,708.00	(2.39%)	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)
For 2023-24, we recognized CARES Act ESSER III funds and other one-time COVID funds, which sunset at the end of FY 2023-24.

Explanation: Other State Revenue (linked from 6B if NOT met)
Revenue budgeted for State Program Carryovers in 2023-24 (In-Person, ELSB, LCRS and LCSSP Grants), are not budgeted for in the next Fiscal Year.

Explanation: Other Local Revenue (linked from 6B if NOT met)
For 2023-24, the Restricted Local Programs are mostly one-time grants that are not budgeted in 2024-25.

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)	For 2024-25, the reduction is directly related to the decrease in revenue.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	For 2024-25 and 2025-26, the reductions are directly related to the decrease in revenues.

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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	162,001,329.36			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	162,001,329.36	4,860,039.88	4,944,016.25	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)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	4,228,572.00	4,650,323.00	6,200,787.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,003,656.57	33,863,955.88	18,522,570.69
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.39)	(.39)	(.39)
	e. Available Reserves (Lines 1a through 1d)	26,232,228.18	38,514,278.49	24,723,357.30
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	141,202,402.65	155,260,756.54	206,692,908.72
	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)	141,202,402.65	155,260,756.54	206,692,908.72
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.6%	24.8%	12.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.2%**	**8.3%**	**4.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	8,432,020.87	83,508,338.04	N/A	Met
Second Prior Year (2022-23)	12,355,704.22	85,476,444.98	N/A	Met
First Prior Year (2023-24)	8,614,239.96	83,177,948.35	N/A	Met
Budget Year (2024-25) (Information only)	(19,564,545.10)	101,157,652.49		

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):	6,696
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2021-22)	14,275,667.42	18,279,722.05	N/A	Met
Second Prior Year (2022-23)	24,155,565.74	26,711,742.92	N/A	Met
First Prior Year (2023-24)	34,623,796.35	39,067,447.14	N/A	Met
Budget Year (2024-25) (Information only)	47,681,687.10			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	24,546,499.90	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	6,647	6,751	6,679
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? Yes

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

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)	167,650,769.36	155,280,188.01	154,164,902.16
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	167,650,769.36	155,280,188.01	154,164,902.16
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,029,523.08	4,658,405.64	4,624,947.06
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)	**5,029,523.08**	**4,658,405.64**	**4,624,947.06**

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)	5,029,523.00	4,658,406.00	4,624,947.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	23,067,619.00	12,565,174.99	4,297,337.83
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)	(.39)	(.39)	(.39)
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)	28,097,141.61	17,223,580.60	8,922,284.44
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.76%	11.09%	5.79%
	District's Reserve Standard (Section 10B, Line 7):	**5,029,523.08**	**4,658,405.64**	**4,624,947.06**
	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? — Yes

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

The district has received SAM claims, and the impact on the budget is unknown at this time. The district is disputing liabilities and is being defended in the matters by counsel appointed by the district's insured.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2023-24)	(34,989,631.69)			
Budget Year (2024-25)	(37,011,027.61)	2,021,395.92	5.8%	Met
1st Subsequent Year (2025-26)	(36,870,165.00)	(140,862.61)	(.4%)	Met
2nd Subsequent Year (2026-27)	(37,328,440.00)	458,275.00	1.2%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2023-24)	2,500,000.00			
Budget Year (2024-25)	0.00	(2,500,000.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

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)

For 2023-24, we transferred $2,500,000 from Fund 67 to the General Fund.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51	Fund 51	135,795,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				135,795,000

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	13,852,164	14,577,766	12,444,282	10,610,466
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	13,852,164	14,577,766	12,444,282	10,610,466
Has total annual payment increased over prior year (2023-24)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The total annual payments increased in 2024-25 from 2023-24 as per the payout schedule.

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) — No

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65?
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	518.050	487.050	481.050	462.050

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations are settled for 2023-24 FY but not settled and continuing for FY 2024-25.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	653,415.13		
		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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,452,085.95	7,526,605.01	7,601,870.56
3.	Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4.	Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	780,692.15	783,816.91	771,349.17
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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	391.407	380.657	316.027	316.027

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations are settled for FY 2023-24 but are not settled and are continuing for FY 2024-25.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	11,145,860.79		
		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

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,662,613.37	5,562,161.72	4,663,963.39
3.	Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4.	Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	408,636.13	416,808.86	425,145.04
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	97.000	96.000	83.000	83.000

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

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 27, 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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

FORM TRC

Technical Review Checklist

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
13	5310	($2,048,785.91)

Explanation: Fund balance for resource 5310 under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource code. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.

Total of negative resource balances for Fund 13 ($2,048,785.91)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	($2,048,785.91)

Explanation: Fund balance for resource 5310 under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource code. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6762	8590	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6762	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664		$666,022.00